

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Revenue Property Assessment Division, hereinafter referred to as the Division, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Division regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Division. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2008 Commission Summary

89 Washington

Residential Real Property - Current

Number of Sales	709	COD	9.87
Total Sales Price	\$95,260,373	PRD	103.50
Total Adj. Sales Price	\$95,260,373	COV	18.37
Total Assessed Value	\$87,947,750	STD	17.56
Avg. Adj. Sales Price	\$134,359	Avg. Abs. Dev.	9.27
Avg. Assessed Value	\$124,045	Min	51.70
Median	93.88	Max	305.45
Wgt. Mean	92.32	95% Median C.I.	93.20 to 94.51
Mean	95.55	95% Wgt. Mean C.I.	91.30 to 93.35
		95% Mean C.I.	94.26 to 96.85
% of Value of the Class of all Real Property Value in the County			50.91
% of Records Sold in the Study Period			9.4
% of Value Sold in the Study Period			10.03
Average Assessed Value of the Base			116,309

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	709	93.88	9.87	103.50
2007	801	95.71	12.37	103.81
2006	774	94.36	11.66	102.37
2005	667	94.93	10.99	101.83
2004	593	94.10	12.20	103.03
2003	589	95	10.16	101.14
2002	671	94	8.64	100.44
2001	761	98	7.81	101.07

2008 Commission Summary

89 Washington

Commercial Real Property - Current

Number of Sales	43	COD	20.36
Total Sales Price	\$8,537,400	PRD	99.08
Total Adj. Sales Price	\$8,537,400	COV	27.35
Total Assessed Value	\$8,132,365	STD	25.81
Avg. Adj. Sales Price	\$198,544	Avg. Abs. Dev.	19.36
Avg. Assessed Value	\$189,125	Min	21.55
Median	95.08	Max	149.73
Wgt. Mean	95.26	95% Median C.I.	83.81 to 103.89
Mean	94.38	95% Wgt. Mean C.I.	84.87 to 105.64
		95% Mean C.I.	86.67 to 102.10
% of Value of the Class of all Real Property Value in the County			15.31
% of Records Sold in the Study Period			5.96
% of Value Sold in the Study Period			3.08
Average Assessed Value of the Base			365,235

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	43	95.08	20.36	99.08
2007	48	101.20	16.49	100.92
2006	50	97.69	19.29	104.58
2005	40	98.36	15.22	108.75
2004	40	94.25	20.94	106.19
2003	39	95	19.58	103.11
2002	44	98	13.55	100.95
2001	45	97	12.45	106.52

2008 Opinions of the Property Tax Administrator for Washington County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

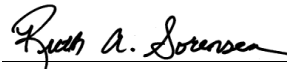
Residential Real Property

It is my opinion that the level of value of the class of residential real property in Washington County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Washington County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Washington County is 95% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Washington County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	19.25	95% Median C.I.:	93.48 to 95.05
TOTAL Sales Price:	95,260,373	WGT. MEAN:	91	STD:	18.23	95% Wgt. Mean C.I.:	90.26 to 92.48
TOTAL Adj.Sales Price:	95,260,373	MEAN:	95	AVG.ABS.DEV:	10.90	95% Mean C.I.:	93.33 to 96.01
TOTAL Assessed Value:	87,039,480						
AVG. Adj. Sales Price:	134,358	COD:	11.56	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	122,763	PRD:	103.61	MIN Sales Ratio:	51.70		

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DATE OF SALE *	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>												
	07/01/05 TO 09/30/05	115	94.08	94.93	91.56	13.59	103.68	51.70	192.56	90.51 to 97.65	143,725	131,597
	10/01/05 TO 12/31/05	90	95.44	94.47	93.09	11.16	101.49	55.24	139.61	92.78 to 99.22	118,886	110,667
	01/01/06 TO 03/31/06	88	95.72	96.53	92.69	11.58	104.14	63.44	173.97	93.29 to 98.60	134,301	124,486
	04/01/06 TO 06/30/06	97	94.29	94.26	92.20	8.23	102.24	67.98	147.05	92.66 to 97.04	141,564	130,516
	07/01/06 TO 09/30/06	113	93.59	96.86	91.94	13.16	105.35	53.47	305.45	91.77 to 95.21	123,595	113,637
	10/01/06 TO 12/31/06	69	94.31	93.33	89.12	12.43	104.72	56.16	167.20	90.12 to 96.42	144,660	128,918
	01/01/07 TO 03/31/07	60	91.94	91.94	89.88	10.61	102.30	52.76	140.65	89.79 to 95.84	131,250	117,962
	04/01/07 TO 06/30/07	77	93.03	93.03	89.28	10.57	104.20	63.06	125.73	89.46 to 96.59	138,428	123,591
<u>Study Years</u>												
	07/01/05 TO 06/30/06	390	94.63	95.02	92.29	11.29	102.96	51.70	192.56	93.74 to 96.15	135,329	124,894
	07/01/06 TO 06/30/07	319	93.57	94.25	90.23	11.90	104.45	52.76	305.45	91.95 to 94.93	133,172	120,159
<u>Calendar Yrs</u>												
	01/01/06 TO 12/31/06	367	94.35	95.43	91.62	11.37	104.16	53.47	305.45	93.55 to 95.32	134,872	123,573
<u>ALL</u>												
		709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

PAD 2008 Preliminary Statistics

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TOTAL Assessed Value:	87,039,480						
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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
133 EST	2	93.54	93.54	95.44	6.70	98.01	87.27	99.80	N/A	368,250	351,452
133 EST V	1	105.69	105.69	105.69			105.69	105.69	N/A	52,000	54,960
AL-BETS	1	84.67	84.67	84.67			84.67	84.67	N/A	78,000	66,045
ALLEN HILLS	2	98.23	98.23	98.00	2.72	100.23	95.56	100.90	N/A	290,056	284,257
ALLEN HILLS V	9	98.54	101.08	100.76	4.44	100.31	93.80	114.56	95.58 to 105.88	55,244	55,666
ARLINGTON V	6	99.02	123.58	83.30	46.03	148.36	64.52	305.45	64.52 to 305.45	27,683	23,060
BEAR	256	94.63	94.82	93.91	8.71	100.97	67.98	135.53	93.34 to 95.78	138,955	130,491
BLAIR V	36	97.79	101.87	99.93	10.40	101.95	80.18	150.00	95.09 to 103.82	34,530	34,505
CLEARWATER CREEK V	7	98.81	101.87	99.69	8.80	102.18	87.96	127.27	87.96 to 127.27	75,667	75,432
COOPER WOODS	1	88.25	88.25	88.25			88.25	88.25	N/A	287,500	253,730
COOPERWOODS V	2	97.70	97.70	97.72	0.38	99.98	97.33	98.07	N/A	53,500	52,280
COTTONWOOD	1	62.63	62.63	62.63			62.63	62.63	N/A	96,000	60,125
COTTONWOOD CREEK V	11	93.75	91.95	91.55	5.96	100.44	81.73	103.03	84.27 to 100.00	90,863	83,181
COUNTRYLAND	1	69.24	69.24	69.24			69.24	69.24	N/A	257,500	178,295
CREST RIDGE V	1	63.06	63.06	63.06			63.06	63.06	N/A	45,990	29,000
CRYSTAL LAKE	1	99.28	99.28	99.28			99.28	99.28	N/A	254,393	252,570
CRYSTAL LAKE V	7	103.75	101.73	101.34	4.54	100.38	93.64	113.17	93.64 to 113.17	54,214	54,942
EAGLE	41	93.58	90.72	90.97	9.00	99.72	58.75	106.96	87.71 to 97.72	126,242	114,844
EAGLE VIEW	3	83.41	85.27	83.84	10.35	101.72	73.25	99.16	N/A	373,833	313,405
EAGLE VIEW V	2	116.24	116.24	116.51	4.53	99.77	110.98	121.50	N/A	68,500	79,810
ELKHORN OAKS V	1	105.91	105.91	105.91			105.91	105.91	N/A	43,000	45,540
ELKHORN RIVERVIEW	1	83.29	83.29	83.29			83.29	83.29	N/A	67,000	55,805
ELKHORN RIVERVIEW V	2	135.98	135.98	119.62	22.96	113.67	104.75	167.20	N/A	10,500	12,560
FONTANELLE V	1	120.00	120.00	120.00			120.00	120.00	N/A	500	600
FT CALHOUN V	18	94.69	92.34	91.79	12.78	100.59	52.41	136.57	89.46 to 100.24	35,333	32,433
GOTTSCH SUB	1	89.68	89.68	89.68			89.68	89.68	N/A	168,500	151,110
HEIDI HOLLO	3	92.80	89.32	90.06	4.53	99.18	81.27	93.88	N/A	241,633	217,606
HEIDI HOLLOW WEST	5	92.51	88.31	89.21	10.26	98.99	72.57	100.40	N/A	399,782	356,627
HEIDI HOLLOW WEST V	4	92.11	90.39	89.30	5.16	101.22	81.45	95.89	N/A	62,400	55,725
HERMAN	12	99.51	97.88	99.71	9.67	98.16	71.62	117.22	93.29 to 110.10	51,192	51,046
HIGHLAND	1	91.42	91.42	91.42			91.42	91.42	N/A	179,500	164,100
HILLVIEW	1	83.71	83.71	83.71			83.71	83.71	N/A	243,000	203,425
KAMEO	1	65.51	65.51	65.51			65.51	65.51	N/A	685,000	448,770
KENNARD	8	81.10	82.47	80.71	15.12	102.18	63.96	101.20	63.96 to 101.20	88,118	71,124
KENNARD V	1	100.00	100.00	100.00			100.00	100.00	N/A	30,000	30,000
LAKELAND	41	93.63	91.07	90.80	9.93	100.29	54.80	113.93	87.05 to 98.60	152,848	138,792
LAKELAND V	16	93.11	106.28	91.21	37.68	116.52	51.70	261.25	66.50 to 107.60	16,948	15,458
LEMLEYS	1	100.01	100.01	100.01			100.01	100.01	N/A	65,000	65,005

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LONGVIEW	1	101.60	101.60	101.60			101.60	101.60	N/A	235,000	238,760
LOOKING GLASS	5	94.06	93.15	92.68	5.80	100.50	84.91	101.28	N/A	182,800	169,422
LOOKING GLASS V	1	72.73	72.73	72.73			72.73	72.73	N/A	6,600	4,800
LORENZEN V	2	97.67	97.67	97.10	5.51	100.59	92.29	103.05	N/A	75,500	73,310
MILLSTONE	1	96.78	96.78	96.78			96.78	96.78	N/A	282,000	272,910
MILLSTONE V	5	94.08	95.52	95.34	6.32	100.19	83.26	105.21	N/A	58,050	55,344
NASHVILLE	3	91.36	93.06	93.16	2.34	99.89	90.71	97.11	N/A	154,666	144,086
NORTHWOODS V	1	92.07	92.07	92.07			92.07	92.07	N/A	150,000	138,100
OAK PARK 1V	2	79.88	79.88	76.00	13.21	105.11	69.33	90.43	N/A	29,250	22,230
OAK PARK 2	1	86.94	86.94	86.94			86.94	86.94	N/A	192,000	166,925
OAK PARK 2V	1	155.08	155.08	155.08			155.08	155.08	N/A	20,000	31,015
OAK PARK 3	2	82.35	82.35	81.53	13.84	101.00	70.95	93.74	N/A	276,750	225,630
OAK PARK 4	1	81.73	81.73	81.73			81.73	81.73	N/A	300,000	245,190
OAK PARK 4V	3	118.21	116.65	114.90	17.18	101.52	85.40	146.34	N/A	24,500	28,150
PIONEER	26	91.60	93.68	91.86	11.34	101.98	75.42	144.52	83.97 to 97.95	148,809	136,700
PIONEER HILLS	1	78.26	78.26	78.26			78.26	78.26	N/A	255,000	199,555
QUAIL RIDGE V	4	96.52	96.97	97.39	4.59	99.57	92.04	102.80	N/A	55,375	53,928
RICHLAND	2	106.61	106.61	106.56	1.00	100.04	105.54	107.67	N/A	68,750	73,260
RICHLAND V	3	103.76	103.05	103.00	1.29	100.05	100.69	104.71	N/A	66,833	68,840
RIVERSIDE V	2	89.66	89.66	89.59	2.95	100.09	87.02	92.31	N/A	66,975	60,000
ROLLING HILLS	1	103.92	103.92	103.92			103.92	103.92	N/A	165,000	171,475
RURAL	86	91.55	91.16	88.50	11.40	103.00	52.76	147.05	87.84 to 93.94	234,959	207,945
RURAL V	38	87.09	92.06	84.83	20.11	108.52	56.16	173.97	80.06 to 96.69	107,668	91,338
SHANNON V	1	116.14	116.14	116.14			116.14	116.14	N/A	43,000	49,940
SHERWOOD ACRES	1	82.67	82.67	82.67			82.67	82.67	N/A	229,000	189,305
SPRACKLIN ACRES	1	103.27	103.27	103.27			103.27	103.27	N/A	100,000	103,270
SPRING RIDGE V	1	90.00	90.00	90.00			90.00	90.00	N/A	65,000	58,500
SPRING VALLEY	1	93.95	93.95	93.95			93.95	93.95	N/A	272,000	255,550
WASHINGTON	2	102.57	102.57	98.04	4.81	104.62	97.64	107.50	N/A	146,875	144,000
WASHINGTON V	1	105.00	105.00	105.00			105.00	105.00	N/A	500	525
ALL											
	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	405	94.91	95.16	93.38	10.14	101.91	52.41	305.45	93.65 to 95.78	117,777	109,985
2	39	91.42	95.29	88.19	15.09	108.05	62.63	167.20	85.40 to 97.64	174,791	154,150
3	265	93.80	93.82	89.54	13.09	104.78	51.70	261.25	92.29 to 94.93	153,748	137,674
ALL	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	19.25	95% Median C.I.:	93.48 to 95.05
TOTAL Sales Price:	95,260,373	WGT. MEAN:	91	STD:	18.23	95% Wgt. Mean C.I.:	90.26 to 92.48
TOTAL Adj.Sales Price:	95,260,373	MEAN:	95	AVG.ABS.DEV:	10.90	95% Mean C.I.:	93.33 to 96.01
TOTAL Assessed Value:	87,039,480						
AVG. Adj. Sales Price:	134,358	COD:	11.56	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	122,763	PRD:	103.61	MIN Sales Ratio:	51.70		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	514	93.57	93.06	91.25	9.70	101.99	52.76	147.05	92.46 to 94.56	162,485	148,262
2	193	96.27	99.09	92.45	16.03	107.18	51.70	305.45	94.44 to 98.07	60,009	55,478
3	2	81.32	81.32	77.72	22.98	104.63	62.63	100.01	N/A	80,500	62,565
ALL	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	707	94.31	94.71	91.39	11.54	103.63	51.70	305.45	93.48 to 95.05	134,511	122,934
06											
07	2	81.32	81.32	77.72	22.98	104.63	62.63	100.01	N/A	80,500	62,565
ALL	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	24	95.49	97.24	94.84	11.90	102.53	71.62	147.05	86.78 to 100.05	93,464	88,642
27-0594	5	102.44	107.25	104.86	11.56	102.28	86.71	140.65	N/A	129,000	135,273
28-0059	11	90.24	93.12	82.00	14.93	113.57	64.40	125.73	74.41 to 107.50	185,613	152,196
89-0001	501	94.63	95.16	92.57	10.67	102.79	51.70	261.25	93.74 to 95.48	135,239	125,192
89-0003	93	92.07	90.86	86.50	12.71	105.04	52.41	144.52	87.96 to 94.50	153,701	132,946
89-0024	75	93.13	94.72	90.27	14.89	104.93	56.16	305.45	90.14 to 98.00	110,419	99,679
NonValid School											
ALL	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	19.25	95% Median C.I.:	93.48 to 95.05
TOTAL Sales Price:	95,260,373	WGT. MEAN:	91	STD:	18.23	95% Wgt. Mean C.I.:	90.26 to 92.48
TOTAL Adj.Sales Price:	95,260,373	MEAN:	95	AVG.ABS.DEV:	10.90	95% Mean C.I.:	93.33 to 96.01
TOTAL Assessed Value:	87,039,480						
AVG. Adj. Sales Price:	134,358	COD:	11.56	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	122,763	PRD:	103.61	MIN Sales Ratio:	51.70		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	202	96.27	98.80	92.28	16.32	107.07	51.70	305.45	94.29 to 98.18	60,639	55,955
Prior TO 1860	1	99.96	99.96	99.96			99.96	99.96	N/A	166,500	166,440
1860 TO 1899	21	95.18	93.22	92.28	8.79	101.02	62.26	114.18	91.56 to 101.20	133,647	123,336
1900 TO 1919	90	94.64	95.96	93.18	11.28	102.98	58.75	147.05	92.67 to 98.99	107,283	99,972
1920 TO 1939	27	91.95	93.51	87.57	12.84	106.78	55.24	144.52	85.08 to 99.98	126,240	110,549
1940 TO 1949	15	91.66	98.70	95.19	14.79	103.68	75.28	135.53	88.26 to 112.08	96,741	92,091
1950 TO 1959	32	96.88	93.53	92.54	10.94	101.07	62.63	112.10	85.21 to 103.80	109,967	101,767
1960 TO 1969	39	89.89	91.20	90.48	11.36	100.80	63.96	129.18	84.16 to 94.93	129,447	117,120
1970 TO 1979	80	90.85	90.96	91.16	8.03	99.78	68.77	120.91	87.88 to 93.55	160,009	145,868
1980 TO 1989	27	92.78	91.99	91.40	8.82	100.65	65.90	108.87	87.65 to 100.00	167,472	153,064
1990 TO 1994	38	89.74	89.89	90.07	7.48	99.81	70.95	105.63	86.82 to 94.44	207,068	186,496
1995 TO 1999	47	91.76	89.78	87.08	9.11	103.10	64.40	123.83	87.98 to 93.74	239,669	208,697
2000 TO Present	90	97.69	94.65	93.14	5.50	101.62	65.51	110.61	95.85 to 98.11	227,777	212,156
ALL	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	7	171.88	179.92	182.26	35.82	98.72	103.33	305.45	103.33 to 305.45	2,114	3,853
5000 TO 9999	13	89.05	90.27	86.06	20.16	104.90	53.47	167.20	71.62 to 100.73	7,027	6,047
Total \$											
1 TO 9999	20	100.37	121.65	99.47	41.70	122.30	53.47	305.45	86.56 to 120.00	5,307	5,279
10000 TO 29999	46	100.94	102.45	102.80	17.43	99.65	51.70	155.08	97.79 to 108.20	22,257	22,881
30000 TO 59999	75	98.07	100.40	100.59	11.40	99.81	63.06	173.97	95.32 to 102.11	45,678	45,948
60000 TO 99999	133	96.15	97.03	96.58	10.30	100.47	58.75	147.05	94.31 to 99.04	79,186	76,477
100000 TO 149999	193	91.04	90.92	90.78	10.23	100.16	52.76	128.66	88.02 to 92.75	123,620	112,218
150000 TO 249999	170	94.04	92.40	92.39	7.03	100.02	64.15	123.83	92.07 to 94.91	186,777	172,557
250000 TO 499999	68	89.89	87.68	87.21	10.69	100.54	55.24	106.24	84.42 to 93.94	321,741	280,585
500000 +	4	78.99	80.69	81.65	19.92	98.83	64.40	100.40	N/A	670,858	547,761
ALL	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	19.25	95% Median C.I.:	93.48 to 95.05
TOTAL Sales Price:	95,260,373	WGT. MEAN:	91	STD:	18.23	95% Wgt. Mean C.I.:	90.26 to 92.48
TOTAL Adj.Sales Price:	95,260,373	MEAN:	95	AVG.ABS.DEV:	10.90	95% Mean C.I.:	93.33 to 96.01
TOTAL Assessed Value:	87,039,480						
AVG. Adj. Sales Price:	134,358	COD:	11.56	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	122,763	PRD:	103.61	MIN Sales Ratio:	51.70		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	5	105.00	141.30	105.85	47.50	133.49	72.73	305.45	N/A	2,340	2,477
5000 TO 9999	18	89.46	105.80	89.19	41.29	118.63	51.70	261.25	70.45 to 107.60	6,914	6,166
<u>Total \$</u>											
1 TO 9999	23	93.57	113.52	90.62	44.26	125.27	51.70	305.45	72.73 to 107.60	5,919	5,364
10000 TO 29999	45	99.00	97.32	94.09	15.34	103.43	52.41	150.00	92.49 to 102.04	25,077	23,596
30000 TO 59999	81	97.33	99.95	96.55	12.21	103.52	58.75	173.97	94.08 to 100.00	48,155	46,496
60000 TO 99999	168	93.95	93.32	90.90	11.96	102.67	52.76	134.95	91.46 to 95.71	89,305	81,177
100000 TO 149999	183	92.44	92.95	91.54	9.58	101.54	55.24	147.05	91.00 to 94.75	133,095	121,840
150000 TO 249999	159	94.63	93.49	92.56	7.09	101.00	68.77	128.66	93.58 to 95.72	202,458	187,397
250000 TO 499999	48	93.22	89.35	87.60	10.29	102.00	59.35	106.24	85.52 to 97.64	355,539	311,456
500000 +	2	96.43	96.43	95.19	4.12	101.30	92.46	100.40	N/A	739,216	703,695
<u>ALL</u>	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	201	96.39	98.85	92.53	16.28	106.83	51.70	305.45	94.39 to 98.07	61,551	56,954
10	3	107.50	104.34	101.05	2.95	103.25	98.00	107.51	N/A	61,300	61,945
15	1	109.39	109.39	109.39			109.39	109.39	N/A	38,000	41,570
20	26	91.16	96.64	95.04	15.44	101.69	62.63	144.52	86.98 to 100.01	78,948	75,033
25	59	92.29	94.58	92.42	11.10	102.34	75.66	134.95	88.26 to 98.60	106,224	98,174
30	229	92.75	92.13	90.64	10.15	101.65	55.24	147.05	91.42 to 94.06	134,777	122,156
35	94	94.88	93.57	92.98	5.99	100.63	70.95	105.88	93.58 to 96.97	182,574	169,753
40	81	93.88	91.78	89.40	8.85	102.66	64.40	113.65	91.77 to 96.12	255,454	228,375
45	9	99.16	92.87	90.23	8.40	102.93	65.51	105.63	81.73 to 100.40	362,084	326,700
50	5	96.53	95.43	94.28	5.96	101.22	83.41	104.69	N/A	378,995	357,313
55	1	97.95	97.95	97.95			97.95	97.95	N/A	475,000	465,270
<u>ALL</u>	709	94.31	94.67	91.37	11.56	103.61	51.70	305.45	93.48 to 95.05	134,358	122,763

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	19.25	95% Median C.I.:	93.48 to 95.05
TOTAL Sales Price:	95,260,373	WGT. MEAN:	91	STD:	18.23	95% Wgt. Mean C.I.:	90.26 to 92.48
TOTAL Adj.Sales Price:	95,260,373	MEAN:	95	AVG.ABS.DEV:	10.90	95% Mean C.I.:	93.33 to 96.01
TOTAL Assessed Value:	87,039,480						
AVG. Adj. Sales Price:	134,358	COD:	11.56	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	122,763	PRD:	103.61	MIN Sales Ratio:	51.70		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	201	96.15	98.80	92.26	16.35	107.09	51.70	305.45	94.29 to 98.07	59,749	55,124
100	3	90.14	95.84	92.75	6.51	103.34	89.89	107.50	N/A	26,000	24,115
101	326	92.52	92.34	90.53	9.74	101.99	62.63	144.52	91.43 to 94.35	164,007	148,483
102	55	97.64	94.87	92.56	9.01	102.49	55.24	120.80	92.84 to 100.00	202,466	187,397
103	9	94.20	93.82	94.63	6.33	99.15	75.42	103.74	85.17 to 102.83	174,583	165,211
104	86	93.47	94.21	92.18	9.82	102.21	58.75	147.05	91.66 to 97.79	151,000	139,189
106	4	97.91	91.25	85.35	8.43	106.91	69.16	100.01	N/A	115,750	98,796
301	19	94.31	92.32	91.77	7.09	100.60	63.96	110.61	89.46 to 98.67	138,977	127,542
302	3	96.53	101.63	99.71	6.54	101.92	94.70	113.65	N/A	196,666	196,098
304	1	99.75	99.75	99.75			99.75	99.75	N/A	179,900	179,450
307	2	92.81	92.81	93.72	6.89	99.03	86.42	99.20	N/A	70,000	65,605
<u>ALL</u>	<u>709</u>	<u>94.31</u>	<u>94.67</u>	<u>91.37</u>	<u>11.56</u>	<u>103.61</u>	<u>51.70</u>	<u>305.45</u>	<u>93.48 to 95.05</u>	<u>134,358</u>	<u>122,763</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	201	96.39	98.85	92.53	16.28	106.83	51.70	305.45	94.39 to 98.07	61,551	56,954
10	2	119.73	119.73	103.87	20.71	115.27	94.93	144.52	N/A	45,750	47,520
15	1	107.66	107.66	107.66			107.66	107.66	N/A	59,500	64,060
20	11	103.27	101.22	102.70	8.48	98.56	71.62	119.87	84.46 to 110.50	79,690	81,839
25	14	104.04	104.09	101.71	8.87	102.34	85.08	135.53	91.00 to 112.94	81,517	82,910
30	156	92.68	93.18	91.53	10.07	101.80	55.24	134.95	91.56 to 94.35	119,875	109,721
35	41	90.71	90.99	91.72	7.07	99.20	76.81	105.80	87.56 to 94.35	152,329	139,714
40	283	93.94	92.12	90.59	9.00	101.68	58.75	147.05	92.51 to 94.93	197,080	178,540
<u>ALL</u>	<u>709</u>	<u>94.31</u>	<u>94.67</u>	<u>91.37</u>	<u>11.56</u>	<u>103.61</u>	<u>51.70</u>	<u>305.45</u>	<u>93.48 to 95.05</u>	<u>134,358</u>	<u>122,763</u>

Washington County 2008 Assessment Actions taken to address the following property classes/subclasses:

Residential

Completed the realist (and re-appraise) of the residential properties in the city of Blair (the land may be at market but the improvements may need to be what will be adjusted). And a preliminary analysis completed by the county indicates an acceptable level of value has been achieved. Small towns and rural subdivisions were reviewed with minor adjustments needed in only a few market areas. Pickup work was also completed for the current year.

2008 Assessment Survey for Washington County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2005
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2005
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	N/A
7.	Number of market areas/neighborhoods for this property class:
	455 Urban: 200, Suburban: 20, Rural: 235
8.	How are these defined?
	The residential market areas are identified by subdivision boundaries.
9.	Is "Assessor Location" a usable valuation identity?
	No
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	N/A

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No The suburban parcels are treated and appraised the same as the rural parcels.
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes

Residential Permit Numbers:

Permits	Information Statements	Other	Total
700			700

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	18.37	95% Median C.I.:	93.20 to 94.51
TOTAL Sales Price:	95,260,373	WGT. MEAN:	92	STD:	17.56	95% Wgt. Mean C.I.:	91.30 to 93.35
TOTAL Adj.Sales Price:	95,260,373	MEAN:	96	AVG.ABS.DEV:	9.27	95% Mean C.I.:	94.26 to 96.85
TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	124,044	PRD:	103.50	MIN Sales Ratio:	51.70		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	115	94.15	95.95	92.29	11.97	103.96	51.70	192.56	92.92 to 97.59	143,725	132,651
10/01/05 TO 12/31/05	90	95.67	95.38	93.73	9.63	101.76	56.52	139.61	92.92 to 98.36	118,886	111,437
01/01/06 TO 03/31/06	88	94.86	96.92	93.80	11.05	103.32	66.05	184.53	92.58 to 97.09	134,301	125,979
04/01/06 TO 06/30/06	97	93.70	95.78	93.98	6.27	101.92	74.64	147.05	92.77 to 95.81	141,564	133,041
07/01/06 TO 09/30/06	113	92.93	97.27	92.67	11.71	104.97	53.47	305.45	92.47 to 94.51	123,595	114,534
10/01/06 TO 12/31/06	69	93.08	94.16	90.34	9.73	104.22	56.16	167.20	91.39 to 94.70	144,660	130,691
01/01/07 TO 03/31/07	60	92.26	92.12	90.22	8.33	102.11	60.77	158.04	91.05 to 94.13	131,250	118,418
04/01/07 TO 06/30/07	77	94.65	94.71	90.13	8.05	105.08	65.91	139.22	92.44 to 95.67	138,428	124,768
<u>Study Years</u>											
07/01/05 TO 06/30/06	390	94.75	96.00	93.36	9.83	102.82	51.70	192.56	93.63 to 95.78	135,329	126,347
07/01/06 TO 06/30/07	319	93.10	95.01	91.03	9.83	104.37	53.47	305.45	92.61 to 94.01	133,172	121,229
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	367	93.68	96.21	92.83	9.78	103.64	53.47	305.45	92.83 to 94.31	134,872	125,207
<u>ALL</u>											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	18.37	95% Median C.I.:	93.20 to 94.51
TOTAL Sales Price:	95,260,373	WGT. MEAN:	92	STD:	17.56	95% Wgt. Mean C.I.:	91.30 to 93.35
TOTAL Adj.Sales Price:	95,260,373	MEAN:	96	AVG.ABS.DEV:	9.27	95% Mean C.I.:	94.26 to 96.85
TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	124,044	PRD:	103.50	MIN Sales Ratio:	51.70		

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ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
133 EST	2	95.65	95.65	97.63	6.82	97.97	89.13	102.17	N/A	368,250	359,532
133 EST V	1	113.69	113.69	113.69			113.69	113.69	N/A	52,000	59,120
AL-BETS	1	89.53	89.53	89.53			89.53	89.53	N/A	78,000	69,835
ALLEN HILLS	2	96.50	96.50	96.28	2.62	100.23	93.97	99.02	N/A	290,056	279,257
ALLEN HILLS V	9	90.74	94.08	93.72	6.45	100.38	85.85	104.85	86.73 to 104.85	55,244	51,777
ARLINGTON V	6	99.02	124.77	84.50	44.83	147.65	64.52	305.45	64.52 to 305.45	27,683	23,393
BEAR	256	93.66	95.38	94.31	4.56	101.14	77.44	160.84	93.08 to 94.12	138,955	131,050
BLAIR V	36	98.49	102.44	100.42	10.40	102.01	80.30	150.00	95.32 to 104.15	34,530	34,676
CLEARWATER CREEK V	7	91.91	90.85	91.27	9.01	99.54	74.07	109.09	74.07 to 109.09	75,667	69,062
COOPER WOODS	1	89.09	89.09	89.09			89.09	89.09	N/A	287,500	256,140
COOPERWOODS V	2	100.72	100.72	100.77	1.04	99.95	99.67	101.77	N/A	53,500	53,910
COTTONWOOD	1	72.08	72.08	72.08			72.08	72.08	N/A	96,000	69,195
COTTONWOOD CREEK V	11	96.15	98.22	98.05	2.79	100.18	94.44	106.25	95.51 to 103.03	90,863	89,090
COUNTRYLAND	1	69.94	69.94	69.94			69.94	69.94	N/A	257,500	180,095
CREST RIDGE V	1	95.67	95.67	95.67			95.67	95.67	N/A	45,990	44,000
CRYSTAL LAKE	1	97.70	97.70	97.70			97.70	97.70	N/A	254,393	248,550
CRYSTAL LAKE V	7	96.44	94.25	93.91	4.64	100.36	87.02	104.43	87.02 to 104.43	54,214	50,914
EAGLE	41	93.58	90.72	90.97	9.00	99.72	58.75	106.96	87.71 to 97.72	126,242	114,844
EAGLE VIEW	3	81.16	85.78	84.12	8.51	101.98	77.73	98.46	N/A	373,833	314,473
EAGLE VIEW V	2	97.02	97.02	97.00	0.42	100.02	96.61	97.43	N/A	68,500	66,445
ELKHORN OAKS V	1	105.91	105.91	105.91			105.91	105.91	N/A	43,000	45,540
ELKHORN RIVERVIEW	1	94.06	94.06	94.06			94.06	94.06	N/A	67,000	63,020
ELKHORN RIVERVIEW V	2	135.98	135.98	119.62	22.96	113.67	104.75	167.20	N/A	10,500	12,560
FONTANELLE V	1	116.00	116.00	116.00			116.00	116.00	N/A	500	580
FT CALHOUN V	18	94.69	93.26	92.71	13.76	100.60	52.41	136.57	89.46 to 100.24	35,333	32,756
GOTTSCH SUB	1	90.27	90.27	90.27			90.27	90.27	N/A	168,500	152,110
HEIDI HOLLO	3	92.80	89.32	90.06	4.53	99.18	81.27	93.88	N/A	241,633	217,606
HEIDI HOLLOW WEST	5	92.58	88.38	89.29	10.32	98.98	72.57	100.67	N/A	399,782	356,969
HEIDI HOLLOW WEST V	4	92.57	91.01	90.03	4.96	101.09	82.93	95.99	N/A	62,400	56,177
HERMAN	12	94.93	94.01	95.06	9.14	98.90	71.62	116.26	88.99 to 99.59	51,192	48,664
HIGHLAND	1	96.22	96.22	96.22			96.22	96.22	N/A	179,500	172,710
HILLVIEW	1	83.71	83.71	83.71			83.71	83.71	N/A	243,000	203,425
KAMEO	1	65.91	65.91	65.91			65.91	65.91	N/A	685,000	451,460
KENNARD	8	84.93	89.45	87.71	14.48	101.98	74.92	109.44	74.92 to 109.44	88,118	77,289
KENNARD V	1	94.83	94.83	94.83			94.83	94.83	N/A	30,000	28,450
LAKELAND	41	93.63	90.94	90.70	9.80	100.27	54.80	113.93	87.05 to 98.26	152,848	138,626
LAKELAND V	16	93.11	106.28	91.21	37.68	116.52	51.70	261.25	66.50 to 107.60	16,948	15,458
LEMLEYS	1	100.01	100.01	100.01			100.01	100.01	N/A	65,000	65,005

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	124,044	PRD:	103.50	MIN Sales Ratio:	51.70		

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LONGVIEW	1	102.96	102.96	102.96			102.96	102.96	N/A	235,000	241,960
LOOKING GLASS	5	94.06	93.15	92.68	5.80	100.50	84.91	101.28	N/A	182,800	169,422
LOOKING GLASS V	1	72.73	72.73	72.73			72.73	72.73	N/A	6,600	4,800
LORENZEN V	2	101.94	101.94	101.58	3.29	100.35	98.59	105.29	N/A	75,500	76,695
MILLSTONE	1	97.66	97.66	97.66			97.66	97.66	N/A	282,000	275,410
MILLSTONE V	5	97.96	100.60	100.46	7.15	100.14	87.52	111.97	N/A	58,050	58,318
NASHVILLE	3	91.36	93.06	93.16	2.34	99.89	90.71	97.11	N/A	154,666	144,086
NORTHWOODS V	1	92.07	92.07	92.07			92.07	92.07	N/A	150,000	138,100
OAK PARK 1V	2	79.88	79.88	76.00	13.21	105.11	69.33	90.43	N/A	29,250	22,230
OAK PARK 2	1	86.94	86.94	86.94			86.94	86.94	N/A	192,000	166,925
OAK PARK 2V	1	155.08	155.08	155.08			155.08	155.08	N/A	20,000	31,015
OAK PARK 3	2	92.86	92.86	92.80	0.94	100.07	91.99	93.74	N/A	276,750	256,832
OAK PARK 4	1	81.73	81.73	81.73			81.73	81.73	N/A	300,000	245,190
OAK PARK 4V	3	118.21	116.65	114.90	17.18	101.52	85.40	146.34	N/A	24,500	28,150
PIONEER	26	91.60	93.68	91.86	11.34	101.98	75.42	144.52	83.97 to 97.95	148,809	136,700
PIONEER HILLS	1	79.45	79.45	79.45			79.45	79.45	N/A	255,000	202,585
QUAIL RIDGE V	4	98.21	97.49	97.38	0.89	100.12	95.10	98.46	N/A	55,375	53,925
RICHLAND	2	112.90	112.90	112.87	0.74	100.03	112.06	113.74	N/A	68,750	77,595
RICHLAND V	3	109.94	109.25	109.20	1.20	100.05	106.92	110.88	N/A	66,833	72,980
RIVERSIDE V	2	89.66	89.66	89.59	2.95	100.09	87.02	92.31	N/A	66,975	60,000
ROLLING HILLS	1	103.92	103.92	103.92			103.92	103.92	N/A	165,000	171,475
RURAL	86	92.27	92.61	89.94	11.51	102.98	56.52	147.05	89.29 to 94.89	234,959	211,311
RURAL V	38	92.72	99.81	92.85	20.17	107.49	56.16	184.53	87.75 to 108.22	107,668	99,973
SHANNON V	1	120.77	120.77	120.77			120.77	120.77	N/A	43,000	51,930
SHERWOOD ACRES	1	83.10	83.10	83.10			83.10	83.10	N/A	229,000	190,305
SPRACKLIN ACRES	1	104.33	104.33	104.33			104.33	104.33	N/A	100,000	104,330
SPRING RIDGE V	1	91.54	91.54	91.54			91.54	91.54	N/A	65,000	59,500
SPRING VALLEY	1	95.42	95.42	95.42			95.42	95.42	N/A	272,000	259,550
WASHINGTON	2	102.57	102.57	98.04	4.81	104.62	97.64	107.50	N/A	146,875	144,000
WASHINGTON V	1	105.00	105.00	105.00			105.00	105.00	N/A	500	525
ALL											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	405	93.84	95.65	93.76	7.58	102.01	52.41	305.45	93.19 to 94.51	117,777	110,430
2	39	91.99	97.31	90.41	13.68	107.64	69.33	167.20	89.13 to 97.11	174,791	158,032
3	265	94.44	95.15	90.96	12.75	104.61	51.70	261.25	92.77 to 95.71	153,748	139,848
ALL											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)
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TOTAL Adj.Sales Price:	95,260,373	MEAN:	96	AVG.ABS.DEV:	9.27	95% Mean C.I.:	94.26 to 96.85
TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	124,044	PRD:	103.50	MIN Sales Ratio:	51.70		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	516	93.36	93.73	91.95	7.40	101.94	56.52	160.84	92.80 to 93.95	162,945	149,832
2	191	96.39	100.57	95.28	15.74	105.55	51.70	305.45	95.32 to 97.97	57,694	54,973
3	2	86.05	86.05	83.35	16.23	103.23	72.08	100.01	N/A	80,500	67,100
ALL	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	707	93.88	95.58	92.34	9.86	103.51	51.70	305.45	93.20 to 94.51	134,511	124,205
06											
07	2	86.05	86.05	83.35	16.23	103.23	72.08	100.01	N/A	80,500	67,100
ALL	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	24	93.08	95.27	93.50	11.31	101.90	71.62	147.05	86.78 to 98.38	93,464	87,388
27-0594	5	102.39	110.43	106.78	15.09	103.42	86.36	158.04	N/A	129,000	137,752
28-0059	11	95.94	96.83	84.50	15.54	114.59	66.05	139.22	74.86 to 117.26	185,613	156,852
89-0001	501	94.06	96.03	93.37	8.37	102.85	51.70	261.25	93.60 to 94.65	135,239	126,271
89-0003	93	92.07	91.95	88.40	12.38	104.01	52.41	144.52	87.84 to 94.63	153,701	135,876
89-0024	75	93.58	95.73	91.02	14.60	105.18	56.16	305.45	90.29 to 98.00	110,419	100,501
NonValid School											
ALL	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	124,044	PRD:	103.50	MIN Sales Ratio:	51.70		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	202	96.35	100.22	94.92	15.88	105.58	51.70	305.45	95.10 to 97.97	60,639	57,560	
Prior TO 1860	1	99.96	99.96	99.96			99.96	99.96	N/A	166,500	166,440	
1860 TO 1899	21	95.18	94.76	93.50	9.55	101.34	62.26	125.01	91.18 to 100.94	133,647	124,963	
1900 TO 1919	90	94.69	96.96	94.54	9.12	102.56	58.75	160.84	93.84 to 96.22	107,283	101,422	
1920 TO 1939	27	92.34	93.91	88.34	10.78	106.31	56.52	144.52	87.16 to 96.70	126,240	111,518	
1940 TO 1949	15	95.08	97.09	95.90	5.94	101.24	87.77	112.08	91.66 to 104.22	96,741	92,778	
1950 TO 1959	32	94.08	94.83	94.16	5.17	100.70	72.08	107.50	92.29 to 97.39	109,967	103,548	
1960 TO 1969	39	91.64	91.81	91.56	7.59	100.27	74.86	110.83	87.93 to 95.27	129,447	118,524	
1970 TO 1979	80	93.22	92.91	93.01	5.91	99.89	69.94	113.93	91.71 to 94.75	160,009	148,825	
1980 TO 1989	27	94.09	94.45	93.83	5.19	100.67	65.90	106.20	91.97 to 98.66	167,472	157,135	
1990 TO 1994	38	93.32	93.24	93.43	5.99	99.79	76.81	111.99	91.11 to 95.03	207,068	193,468	
1995 TO 1999	47	91.43	90.22	87.24	8.63	103.41	66.05	135.83	90.12 to 92.83	239,669	209,098	
2000 TO Present	90	93.40	92.37	91.39	5.18	101.07	65.91	102.53	92.41 to 94.20	227,777	208,166	
ALL	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	7	171.88	179.35	182.13	36.15	98.48	103.33	305.45	103.33 to 305.45	2,114	3,850	
5000 TO 9999	13	89.05	90.27	86.06	20.16	104.90	53.47	167.20	71.62 to 100.73	7,027	6,047	
Total \$												
1 TO 9999	20	100.37	121.45	99.45	41.50	122.12	53.47	305.45	86.56 to 116.00	5,307	5,278	
10000 TO 29999	46	100.12	101.72	102.05	16.75	99.67	51.70	155.08	96.25 to 107.50	22,257	22,714	
30000 TO 59999	75	97.43	100.37	100.31	11.03	100.06	66.42	184.53	95.99 to 99.59	45,678	45,818	
60000 TO 99999	133	95.71	98.29	97.97	9.47	100.33	58.75	158.04	95.08 to 97.97	79,186	77,576	
100000 TO 149999	193	92.92	93.00	92.91	6.48	100.10	56.16	125.02	92.05 to 93.63	123,620	114,856	
150000 TO 249999	170	92.82	92.55	92.47	5.80	100.08	65.90	135.83	92.27 to 93.71	186,777	172,709	
250000 TO 499999	68	91.41	88.69	88.22	8.71	100.53	56.52	111.99	88.86 to 92.80	321,741	283,854	
500000 +	4	79.75	81.52	82.48	19.49	98.84	65.91	100.67	N/A	670,858	553,297	
ALL	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	5	105.00	140.50	105.68	46.74	132.95	72.73	305.45	N/A	2,340	2,473
5000 TO 9999	19	89.86	105.30	89.72	39.31	117.37	51.70	261.25	70.45 to 107.60	7,076	6,348
Total \$ _____											
1 TO 9999	24	94.91	112.63	90.99	41.76	123.78	51.70	305.45	72.73 to 107.60	6,089	5,541
10000 TO 29999	44	98.52	98.29	95.71	14.68	102.69	52.41	150.00	92.61 to 103.82	24,909	23,841
30000 TO 59999	82	96.67	98.64	95.40	10.90	103.40	58.75	184.53	95.10 to 98.27	48,604	46,368
60000 TO 99999	154	95.20	96.59	94.62	9.70	102.08	56.16	160.84	94.29 to 95.96	86,637	81,976
100000 TO 149999	190	92.87	93.98	92.95	6.81	101.11	65.90	158.04	92.15 to 93.69	130,987	121,747
150000 TO 249999	161	93.11	93.04	92.17	5.92	100.94	56.52	125.02	92.38 to 94.00	200,212	184,534
250000 TO 499999	52	92.62	90.89	88.88	9.70	102.26	65.91	135.83	90.12 to 94.89	347,886	309,206
500000 +	2	97.06	97.06	95.93	3.72	101.18	93.45	100.67	N/A	739,216	709,132
ALL											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	201	96.39	100.31	95.30	15.89	105.25	51.70	305.45	95.22 to 97.97	61,551	58,659
10	3	98.00	101.15	98.61	3.24	102.58	97.96	107.50	N/A	61,300	60,448
15	1	97.09	97.09	97.09			97.09	97.09	N/A	38,000	36,895
20	26	95.12	98.57	98.81	11.62	99.76	71.62	144.52	91.44 to 100.00	78,948	78,005
25	59	94.51	96.68	94.98	6.48	101.78	77.08	160.84	92.98 to 95.64	106,224	100,897
30	229	93.08	93.24	91.87	7.63	101.49	56.52	147.05	92.46 to 94.06	134,777	123,824
35	94	93.13	92.93	92.54	4.89	100.42	79.45	107.40	91.99 to 94.12	182,574	168,957
40	81	92.77	91.72	89.70	7.35	102.25	66.05	117.81	91.56 to 93.63	255,454	229,139
45	9	98.46	94.35	91.71	8.90	102.89	65.91	111.99	81.73 to 102.17	362,084	332,051
50	5	92.58	90.68	90.03	3.84	100.73	81.16	94.89	N/A	378,995	341,210
55	1	97.95	97.95	97.95			97.95	97.95	N/A	475,000	465,270
ALL											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	709	MEDIAN:	94	COV:	18.37	95% Median C.I.:	93.20 to 94.51
TOTAL Sales Price:	95,260,373	WGT. MEAN:	92	STD:	17.56	95% Wgt. Mean C.I.:	91.30 to 93.35
TOTAL Adj.Sales Price:	95,260,373	MEAN:	96	AVG.ABS.DEV:	9.27	95% Mean C.I.:	94.26 to 96.85
TOTAL Assessed Value:	87,947,750						
AVG. Adj. Sales Price:	134,358	COD:	9.87	MAX Sales Ratio:	305.45		
AVG. Assessed Value:	124,044	PRD:	103.50	MIN Sales Ratio:	51.70		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	201	96.31	100.25	95.02	15.93	105.50	51.70	305.45	95.10 to 97.96	59,749	56,772
100	3	90.14	95.84	92.75	6.51	103.34	89.89	107.50	N/A	26,000	24,115
101	326	92.92	93.22	91.33	7.08	102.07	65.90	160.84	92.47 to 93.88	164,007	149,785
102	55	95.32	94.88	92.91	6.47	102.12	56.52	118.27	93.45 to 98.10	202,466	188,117
103	9	93.34	93.95	94.36	5.55	99.56	75.42	102.83	91.71 to 102.71	174,583	164,736
104	86	93.09	94.68	93.09	8.80	101.71	58.75	147.05	92.06 to 95.18	151,000	140,569
106	4	97.25	90.92	85.08	9.34	106.85	69.16	100.01	N/A	115,750	98,485
301	19	93.19	92.66	92.44	3.94	100.24	74.92	103.80	91.11 to 94.77	138,977	128,470
302	3	94.70	100.96	97.82	9.66	103.22	90.38	117.81	N/A	196,666	192,370
304	1	93.68	93.68	93.68			93.68	93.68	N/A	179,900	168,525
307	2	97.06	97.06	96.88	1.31	100.19	95.78	98.33	N/A	70,000	67,812
<u>ALL</u>											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	201	96.39	100.31	95.30	15.89	105.25	51.70	305.45	95.22 to 97.97	61,551	58,659
10	2	120.07	120.07	104.43	20.37	114.98	95.61	144.52	N/A	45,750	47,775
15	1	94.51	94.51	94.51			94.51	94.51	N/A	59,500	56,235
20	11	97.09	96.97	99.14	6.65	97.81	71.62	116.81	91.83 to 104.33	79,690	79,009
25	14	97.72	100.09	98.84	5.41	101.26	91.44	115.75	93.38 to 110.61	81,517	80,572
30	156	93.60	95.73	94.00	6.72	101.84	56.52	160.84	92.93 to 94.65	119,875	112,681
35	41	92.64	92.97	93.64	4.46	99.29	76.81	107.40	91.20 to 94.31	152,329	142,633
40	283	92.78	92.01	90.69	7.66	101.45	58.75	147.05	92.11 to 93.63	197,080	178,735
<u>ALL</u>											
	709	93.88	95.55	92.32	9.87	103.50	51.70	305.45	93.20 to 94.51	134,358	124,044

**2008 Correlation Section
for Washington County**

Residential Real Property

I. Correlation

RESIDENTIAL: As with last year the appraisal actions for the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved. These results are the product of the continued efforts for better equalization and uniformity within this class of property. The median is most representative of the overall level of value for this class of property.

Another analysis that is being initiated is where if one can identify a small subclass of property in the sales file where the coefficient of dispersion measurement is very low. It is assumed a small number of sales could not be so predictable as to be appraised and then measured and produce a low coefficient of dispersion. And could be suspect to either sales chasing or excessive trimming of outlying sales. In the residential class of property in Washington County it appears that there are two subclasses identified in the assessor location category that indicate low coefficient of dispersion's. They are Cottonwoods V (vacant), Crystal Lake V and maybe Heidi Hollow West V. It should be noted that all three of these examples are new and developing subdivisions where the sale prices are closely controlled by the developer. And thus an appraisal (assessed) value can be fairly predictable. In these instances I see no issues that would indicate either sales chasing or excessive trimming.

**2008 Correlation Section
for Washington County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	956	709	74.16
2007	1093	801	73.28
2006	1105	774	70.05
2005	961	667	69.41
2004	861	593	68.87
2003	765	589	76.99
2002	800	671	83.88
2001	914	761	83.26

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

**2008 Correlation Section
for Washington County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Washington County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	94.31	1.72	95.93	93.88
2007	92.52	3.45	95.71	95.71
2006	91.36	5.32	96.22	94.36
2005	93.55	-1.06	92.55	94.93
2004	93.48	2.86	96.16	94.10
2003	92	4.62	96.25	95
2002	94	-0.4	93.62	94
2001	97	0.99	97.96	98

RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are somewhat similar and tend to support each other.

**2008 Correlation Section
for Washington County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Washington County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0.89	2008	1.72
4.43	2007	3.53
4.58	2006	5.32
1.54	2005	-1.06
-0.17	2004	2.86
3	2003	5
2.54	2002	-0.4
1.01	2001	0.99

RESIDENTIAL: There is a less than a one point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not out of line.

2008 Correlation Section for Washington County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Washington County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	93.88	92.32	95.55

RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. There is a slight difference between the three measures of central tendency with the mean being slightly above the others. This comparison provides a fairly reasonable indication this property type is being treated uniformly and proportionately. The median is the best indication of level of value for this county for this property type.

**2008 Correlation Section
for Washington County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	9.87	103.50
Difference	0	0.5

RESIDENTIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. The price-related differential is just outside the range. But this still indicates a general level of good assessment uniformity for this property class as a whole.

**2008 Correlation Section
for Washington County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	709	709	0
Median	94.31	93.88	-0.43
Wgt. Mean	91.37	92.32	0.95
Mean	94.67	95.55	0.88
COD	11.56	9.87	-1.69
PRD	103.61	103.50	-0.11
Min Sales Ratio	51.70	51.70	0
Max Sales Ratio	305.45	305.45	0

RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for this assessment year.

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	93	COV:	24.90	95% Median C.I.:	83.16 to 101.27
TOTAL Sales Price:	9,207,070	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	83.80 to 102.41
TOTAL Adj.Sales Price:	9,207,070	MEAN:	91	AVG.ABS.DEV:	17.02	95% Mean C.I.:	84.32 to 97.55
TOTAL Assessed Value:	8,572,255						
AVG. Adj. Sales Price:	204,601	COD:	18.21	MAX Sales Ratio:	149.03		
AVG. Assessed Value:	190,494	PRD:	97.67	MIN Sales Ratio:	37.06		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	101.31	97.37	117.44	20.66	82.91	64.00	126.79	N/A	302,500	355,243
10/01/04 TO 12/31/04	5	101.62	106.90	101.57	13.72	105.25	81.20	149.03	N/A	56,300	57,184
01/01/05 TO 03/31/05	4	98.67	94.54	88.00	20.20	107.43	62.26	118.57	N/A	52,875	46,532
04/01/05 TO 06/30/05	2	92.47	92.47	95.92	27.00	96.41	67.50	117.44	N/A	145,000	139,077
07/01/05 TO 09/30/05	10	90.90	89.57	86.72	13.39	103.29	68.76	105.26	73.61 to 104.39	345,567	299,669
10/01/05 TO 12/31/05	3	93.23	91.64	87.17	7.89	105.14	79.82	101.88	N/A	78,133	68,106
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	2	95.54	95.54	108.90	18.98	87.73	77.40	113.67	N/A	532,500	579,902
07/01/06 TO 09/30/06	3	74.85	69.32	63.92	26.27	108.46	37.06	96.05	N/A	233,333	149,136
10/01/06 TO 12/31/06	4	95.11	94.84	113.47	27.56	83.58	48.29	140.83	N/A	193,500	219,565
01/01/07 TO 03/31/07	4	90.55	81.13	86.02	14.52	94.32	48.34	95.08	N/A	199,375	171,493
04/01/07 TO 06/30/07	5	92.49	85.75	78.34	12.44	109.47	61.85	102.75	N/A	98,000	76,772
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	101.47	99.26	107.42	18.48	92.41	62.26	149.03	67.50 to 118.57	120,750	129,709
07/01/05 TO 06/30/06	15	93.23	90.78	91.71	12.87	98.99	68.76	113.67	77.40 to 103.67	317,004	290,721
07/01/06 TO 06/30/07	16	90.72	83.79	86.75	20.09	96.59	37.06	140.83	61.85 to 96.05	172,593	149,719
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	19	93.23	91.25	87.44	15.44	104.35	62.26	118.57	73.89 to 104.39	220,608	192,910
01/01/06 TO 12/31/06	9	88.96	86.49	97.89	26.76	88.35	37.06	140.83	48.29 to 113.67	282,111	276,163
<u>ALL</u>											
	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	4	103.14	94.73	92.28	12.27	102.65	62.26	110.38	N/A	43,000	39,681
ARLINGTON V	2	107.31	107.31	99.40	10.49	107.95	96.05	118.57	N/A	23,500	23,360
BLAIR	21	92.49	95.02	96.96	18.78	97.99	64.00	149.03	77.53 to 103.67	218,019	211,401
BLAIR V	6	90.89	81.73	75.75	16.74	107.90	37.06	101.62	37.06 to 101.62	219,750	166,452
FT CALHOUN	3	87.60	87.20	87.05	5.47	100.17	79.82	94.19	N/A	398,333	346,756
HERMAN	1	73.89	73.89	73.89			73.89	73.89	N/A	45,000	33,250
KENNARD	2	101.32	101.32	101.62	0.92	99.70	100.39	102.25	N/A	30,250	30,740
RURAL	3	101.27	92.26	104.05	17.06	88.67	61.85	113.67	N/A	501,666	521,968
RURAL V	3	48.34	65.94	79.73	36.48	82.71	48.29	101.20	N/A	95,223	75,920
<u>ALL</u>											
	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	93	COV:	24.90	95% Median C.I.:	83.16 to 101.27
TOTAL Sales Price:	9,207,070	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	83.80 to 102.41
TOTAL Adj.Sales Price:	9,207,070	MEAN:	91	AVG.ABS.DEV:	17.02	95% Mean C.I.:	84.32 to 97.55
TOTAL Assessed Value:	8,572,255						
AVG. Adj. Sales Price:	204,601	COD:	18.21	MAX Sales Ratio:	149.03		
AVG. Assessed Value:	190,494	PRD:	97.67	MIN Sales Ratio:	37.06		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	39	93.47	92.75	91.40	16.68	101.48	37.06	149.03	83.16 to 101.62	190,164	173,810
2	2	74.75	74.75	89.92	35.39	83.13	48.29	101.20	N/A	107,835	96,960
3	4	81.56	81.28	101.57	32.11	80.03	48.34	113.67	N/A	393,750	399,936
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	35	93.23	93.62	96.04	16.99	97.48	61.85	149.03	83.16 to 101.88	230,168	221,063
2	10	94.62	81.52	72.54	22.18	112.38	37.06	118.57	48.29 to 101.62	115,117	83,503
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	98.99	105.00	98.77	20.81	106.31	81.20	140.83	N/A	376,500	371,866
03	40	93.81	89.72	94.22	17.94	95.22	37.06	149.03	79.82 to 101.27	153,776	144,894
04	1	83.16	83.16	83.16			83.16	83.16	N/A	1,550,000	1,289,010
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	1	73.89	73.89	73.89			73.89	73.89	N/A	45,000	33,250
27-0594											
28-0059											
89-0001	33	92.49	89.71	94.07	20.11	95.36	37.06	149.03	77.53 to 101.27	232,956	219,145
89-0003	3	87.60	87.20	87.05	5.47	100.17	79.82	94.19	N/A	398,333	346,756
89-0024	8	102.07	99.52	95.50	9.19	104.21	62.26	118.57	62.26 to 118.57	34,937	33,365
NonValid School											
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	93	COV:	24.90	95% Median C.I.:	83.16 to 101.27
TOTAL Sales Price:	9,207,070	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	83.80 to 102.41
TOTAL Adj.Sales Price:	9,207,070	MEAN:	91	AVG.ABS.DEV:	17.02	95% Mean C.I.:	84.32 to 97.55
TOTAL Assessed Value:	8,572,255						
AVG. Adj. Sales Price:	204,601	COD:	18.21	MAX Sales Ratio:	149.03		
AVG. Assessed Value:	190,494	PRD:	97.67	MIN Sales Ratio:	37.06		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	17	93.47	85.29	80.98	16.38	105.32	37.06	118.57	74.85 to 101.20	209,657	169,782
Prior TO 1860											
1860 TO 1899	3	102.75	97.93	99.78	14.22	98.15	73.61	117.44	N/A	110,666	110,423
1900 TO 1919	4	77.55	80.33	76.70	14.69	104.74	64.00	102.25	N/A	86,250	66,156
1920 TO 1939	2	116.66	116.66	131.37	20.72	88.80	92.49	140.83	N/A	191,500	251,570
1940 TO 1949	1	86.96	86.96	86.96			86.96	86.96	N/A	91,500	79,565
1950 TO 1959	1	149.03	149.03	149.03			149.03	149.03	N/A	60,000	89,420
1960 TO 1969	6	103.14	105.14	120.51	8.45	87.25	93.23	126.79	93.23 to 126.79	163,566	197,109
1970 TO 1979	1	77.53	77.53	77.53			77.53	77.53	N/A	125,000	96,910
1980 TO 1989	2	91.33	91.33	89.66	15.25	101.86	77.40	105.26	N/A	125,000	112,072
1990 TO 1994	1	61.85	61.85	61.85			61.85	61.85	N/A	185,000	114,425
1995 TO 1999	4	95.63	93.43	98.54	15.94	94.81	68.76	113.67	N/A	578,750	570,283
2000 TO Present	3	67.50	77.01	90.20	19.26	85.38	62.26	101.27	N/A	191,666	172,886
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	118.57	118.57	118.57			118.57	118.57	N/A	7,000	8,300
Total \$											
1 TO 9999	1	118.57	118.57	118.57			118.57	118.57	N/A	7,000	8,300
10000 TO 29999	4	101.01	98.84	97.86	4.12	101.00	88.96	104.39	N/A	20,125	19,693
30000 TO 59999	11	96.05	89.68	89.51	13.89	100.18	48.29	110.38	62.26 to 102.75	47,809	42,795
60000 TO 99999	6	93.34	94.35	92.75	19.73	101.73	48.34	149.03	48.34 to 149.03	73,166	67,859
100000 TO 149999	10	77.47	78.85	78.73	11.10	100.16	64.00	105.26	67.50 to 93.47	130,200	102,501
150000 TO 249999	5	101.20	84.24	82.58	24.15	102.01	37.06	117.44	N/A	197,934	163,457
250000 TO 499999	3	101.27	105.65	101.88	21.72	103.70	74.85	140.83	N/A	379,333	386,471
500000 +	5	87.63	99.77	97.47	15.91	102.36	83.16	126.79	N/A	945,000	921,111
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	45	MEDIAN:	93	COV:	24.90	95% Median C.I.:	83.16 to 101.27
TOTAL Sales Price:	9,207,070	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	83.80 to 102.41
TOTAL Adj.Sales Price:	9,207,070	MEAN:	91	AVG.ABS.DEV:	17.02	95% Mean C.I.:	84.32 to 97.55
TOTAL Assessed Value:	8,572,255						
AVG. Adj. Sales Price:	204,601	COD:	18.21	MAX Sales Ratio:	149.03		
AVG. Assessed Value:	190,494	PRD:	97.67	MIN Sales Ratio:	37.06		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	118.57	118.57	118.57			118.57	118.57	N/A	7,000	8,300
Total \$											
1 TO 9999	1	118.57	118.57	118.57			118.57	118.57	N/A	7,000	8,300
10000 TO 29999	5	100.39	88.73	79.83	13.70	111.14	48.29	104.39	N/A	25,300	20,198
30000 TO 59999	11	94.19	88.21	86.04	12.78	102.52	48.34	102.75	62.26 to 102.25	50,172	43,170
60000 TO 99999	11	77.53	83.85	74.19	26.15	113.02	37.06	149.03	64.00 to 110.38	111,272	82,554
100000 TO 149999	6	80.51	83.17	81.35	12.60	102.23	61.85	105.26	61.85 to 105.26	142,500	115,923
150000 TO 249999	2	109.32	109.32	109.21	7.43	100.10	101.20	117.44	N/A	167,335	182,740
250000 TO 499999	5	101.27	101.65	98.33	16.20	103.38	74.85	140.83	N/A	376,600	370,315
500000 +	4	100.64	102.81	98.64	17.32	104.23	83.16	126.79	N/A	1,056,250	1,041,848
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	94.15	82.08	77.11	20.89	106.44	37.06	118.57	48.29 to 101.62	150,106	115,745
10	11	93.47	94.63	90.02	15.33	105.11	64.00	149.03	67.50 to 105.26	84,263	75,856
15	4	92.10	93.88	97.33	18.49	96.46	73.89	117.44	N/A	89,750	87,350
20	18	90.04	92.73	97.28	19.18	95.32	61.85	140.83	77.40 to 102.25	334,722	325,624
25	1	103.67	103.67	103.67			103.67	103.67	N/A	245,000	254,000
ALL	45	93.47	90.93	93.11	18.21	97.67	37.06	149.03	83.16 to 101.27	204,601	190,494

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
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TOTAL Assessed Value:	8,572,255						
AVG. Adj. Sales Price:	204,601	COD:	18.21	MAX Sales Ratio:	149.03		
AVG. Assessed Value:	190,494	PRD:	97.67	MIN Sales Ratio:	37.06		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	94.62	84.93	83.53	20.64	101.68	37.06	118.57	48.34 to 101.62	166,869	139,384
334	1	103.67	103.67	103.67			103.67	103.67	N/A	245,000	254,000
339	1	62.26	62.26	62.26			62.26	62.26	N/A	55,000	34,245
340	1	102.25	102.25	102.25			102.25	102.25	N/A	40,000	40,900
343	1	93.47	93.47	93.47			93.47	93.47	N/A	145,000	135,530
344	4	85.32	98.32	90.10	26.74	109.13	73.61	149.03	N/A	92,850	83,653
349	1	94.19	94.19	94.19			94.19	94.19	N/A	60,000	56,515
350	1	77.53	77.53	77.53			77.53	77.53	N/A	125,000	96,910
352	6	98.99	103.45	107.42	22.78	96.31	73.89	140.83	73.89 to 140.83	383,500	411,943
353	5	92.49	93.46	91.84	8.92	101.76	79.82	105.26	N/A	92,300	84,771
382	1	100.39	100.39	100.39			100.39	100.39	N/A	20,500	20,580
384	2	84.19	84.19	68.22	23.99	123.42	64.00	104.39	N/A	67,000	45,705
406	2	95.13	95.13	96.37	6.49	98.72	88.96	101.31	N/A	31,250	30,115
407	1	113.67	113.67	113.67			113.67	113.67	N/A	925,000	1,051,445
470	2	65.31	65.31	64.88	5.29	100.65	61.85	68.76	N/A	165,000	107,060
494	1	83.16	83.16	83.16			83.16	83.16	N/A	1,550,000	1,289,010
528	1	101.88	101.88	101.88			101.88	101.88	N/A	45,000	45,845
<u>ALL</u>	<u>45</u>	<u>93.47</u>	<u>90.93</u>	<u>93.11</u>	<u>18.21</u>	<u>97.67</u>	<u>37.06</u>	<u>149.03</u>	<u>83.16 to 101.27</u>	<u>204,601</u>	<u>190,494</u>

Washington County 2008 Assessment Actions taken to address the following property classes/subclasses:

Commercial

In the area of the commercial the land zoned and classified as commercial has been re-appraised and new commercial land values were implemented last year. For this year the commercial properties were reviewed and minor changes were implemented. Pickup work was also completed for the current year.

2008 Assessment Survey for Washington County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contract Appraiser
2.	Valuation done by:
	Contract Appraiser
3.	Pickup work done by whom:
	Contract Appraiser
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2001
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2003
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	2002
7.	When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	N/A
8.	Number of market areas/neighborhoods for this property class?
	3 Two Commercial and One Industrial
9.	How are these defined?
	The commercial market areas are defined by the downtown zoned area of Blair and then all other commercially zoned areas. The industrial area is defined by zoning.
10.	Is "Assessor Location" a usable valuation identity?
	No
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)
	N/A The suburban parcels are treated and appraised the same as the rural parcels.

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	None

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
Included in the Res			

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	43	MEDIAN:	95	COV:	27.35	95% Median C.I.:	83.81 to 103.89
TOTAL Sales Price:	8,537,400	WGT. MEAN:	95	STD:	25.81	95% Wgt. Mean C.I.:	84.87 to 105.64
TOTAL Adj.Sales Price:	8,537,400	MEAN:	94	AVG.ABS.DEV:	19.36	95% Mean C.I.:	86.67 to 102.10
TOTAL Assessed Value:	8,132,365						
AVG. Adj. Sales Price:	198,544	COD:	20.36	MAX Sales Ratio:	149.73		
AVG. Assessed Value:	189,124	PRD:	99.08	MIN Sales Ratio:	21.55		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	3	103.89	98.75	118.08	19.95	83.63	65.08	127.27	N/A	302,500	357,193
10/01/04 TO 12/31/04	5	103.58	108.09	101.30	14.84	106.70	79.08	149.73	N/A	56,300	57,033
01/01/05 TO 03/31/05	4	108.99	101.72	97.48	14.91	104.34	63.88	125.00	N/A	52,875	51,543
04/01/05 TO 06/30/05	2	93.04	93.04	96.51	27.07	96.40	67.85	118.22	N/A	145,000	139,940
07/01/05 TO 09/30/05	9	87.95	89.40	86.75	13.01	103.06	73.86	106.20	74.49 to 104.89	365,111	316,738
10/01/05 TO 12/31/05	3	94.02	92.61	87.98	8.15	105.26	80.41	103.39	N/A	78,133	68,740
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	2	106.83	106.83	112.27	6.91	95.15	99.44	114.21	N/A	532,500	597,815
07/01/06 TO 09/30/06	3	78.91	67.24	61.75	33.67	108.89	21.55	101.25	N/A	233,333	144,083
10/01/06 TO 12/31/06	4	129.73	113.76	124.01	24.03	91.73	48.29	147.30	N/A	193,500	239,966
01/01/07 TO 03/31/07	3	95.01	80.35	84.67	15.48	94.90	50.96	95.08	N/A	99,166	83,963
04/01/07 TO 06/30/07	5	92.99	86.97	80.22	11.54	108.42	66.05	103.61	N/A	98,000	78,613
<u>Study Years</u>											
07/01/04 TO 06/30/05	14	105.47	102.12	109.01	17.68	93.68	63.88	149.73	67.85 to 125.00	120,750	131,628
07/01/05 TO 06/30/06	14	94.20	92.58	92.74	11.95	99.83	73.86	114.21	74.70 to 104.89	327,528	303,749
07/01/06 TO 06/30/07	15	94.15	88.84	90.08	25.84	98.63	21.55	147.30	66.05 to 103.61	150,766	135,804
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	18	94.20	93.08	88.09	16.13	105.66	63.88	125.00	74.70 to 106.20	223,438	196,828
01/01/06 TO 12/31/06	9	101.25	96.71	101.92	29.93	94.89	21.55	147.30	48.29 to 142.57	282,111	287,527
<u>ALL</u>											
	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
ARLINGTON	4	104.14	95.78	93.42	11.66	102.52	63.88	110.94	N/A	43,000	40,172
ARLINGTON V	2	113.13	113.13	104.79	10.50	107.96	101.25	125.00	N/A	23,500	24,625
BLAIR	21	99.44	100.67	99.15	19.43	101.53	65.08	149.73	79.08 to 107.04	218,019	216,162
BLAIR V	5	94.15	79.36	66.52	21.61	119.30	21.55	107.12	N/A	163,700	108,894
FT CALHOUN	3	87.95	87.58	87.42	5.29	100.18	80.41	94.38	N/A	398,333	348,231
HERMAN	1	74.49	74.49	74.49			74.49	74.49	N/A	45,000	33,520
KENNARD	2	102.26	102.26	102.68	1.30	99.59	100.93	103.58	N/A	30,250	31,060
RURAL	3	114.21	99.05	108.99	14.84	90.88	66.05	116.89	N/A	501,666	546,773
RURAL V	2	49.63	49.63	49.91	2.69	99.44	48.29	50.96	N/A	58,000	28,945
<u>ALL</u>											
	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	8,132,365						
AVG. Adj. Sales Price:	198,544	COD:	20.36	MAX Sales Ratio:	149.73		
AVG. Assessed Value:	189,124	PRD:	99.08	MIN Sales Ratio:	21.55		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	38	97.26	96.37	93.03	18.17	103.59	21.55	149.73	87.95 to 103.89	182,010	169,319
2	1	48.29	48.29	48.29			48.29	48.29	N/A	46,000	22,215
3	4	90.13	87.03	106.41	31.65	81.78	50.96	116.89	N/A	393,750	418,998
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	34	100.19	98.12	99.01	17.44	99.10	63.88	149.73	83.81 to 104.89	222,232	220,022
2	9	94.15	80.26	66.39	26.99	120.89	21.55	125.00	48.29 to 107.12	109,055	72,401
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	4	99.44	105.14	99.18	21.74	106.00	79.08	142.57	N/A	376,500	373,422
03	38	97.26	93.53	97.41	19.88	96.01	21.55	149.73	80.41 to 103.89	144,247	140,515
04	1	83.81	83.81	83.81			83.81	83.81	N/A	1,550,000	1,299,105
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0001	1	74.49	74.49	74.49			74.49	74.49	N/A	45,000	33,520
27-0594											
28-0059											
89-0001	31	95.01	93.78	96.64	22.87	97.04	21.55	149.73	78.91 to 106.20	226,383	218,777
89-0003	3	87.95	87.58	87.42	5.29	100.18	80.41	94.38	N/A	398,333	348,231
89-0024	8	103.49	101.73	97.34	9.05	104.51	63.88	125.00	63.88 to 125.00	34,937	34,007
NonValid School											
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	43	MEDIAN:	95	COV:	27.35	95% Median C.I.:	83.81 to 103.89
TOTAL Sales Price:	8,537,400	WGT. MEAN:	95	STD:	25.81	95% Wgt. Mean C.I.:	84.87 to 105.64
TOTAL Adj.Sales Price:	8,537,400	MEAN:	94	AVG.ABS.DEV:	19.36	95% Mean C.I.:	86.67 to 102.10
TOTAL Assessed Value:	8,132,365						
AVG. Adj. Sales Price:	198,544	COD:	20.36	MAX Sales Ratio:	149.73		
AVG. Assessed Value:	189,124	PRD:	99.08	MIN Sales Ratio:	21.55		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	15	95.01	88.91	79.24	22.63	112.21	21.55	147.30	78.91 to 103.89	192,966	152,900
Prior TO 1860											
1860 TO 1899	3	103.61	98.56	100.39	14.27	98.18	73.86	118.22	N/A	110,666	111,098
1900 TO 1919	4	76.79	80.56	76.45	14.03	105.37	65.08	103.58	N/A	86,250	65,937
1920 TO 1939	2	117.78	117.78	132.86	21.05	88.65	92.99	142.57	N/A	191,500	254,430
1940 TO 1949	1	107.04	107.04	107.04			107.04	107.04	N/A	91,500	97,945
1950 TO 1959	1	149.73	149.73	149.73			149.73	149.73	N/A	60,000	89,840
1960 TO 1969	6	104.14	105.82	121.04	8.21	87.42	94.02	127.27	94.02 to 127.27	163,566	197,976
1970 TO 1979	1	78.04	78.04	78.04			78.04	78.04	N/A	125,000	97,545
1980 TO 1989	2	102.82	102.82	102.41	3.29	100.40	99.44	106.20	N/A	125,000	128,012
1990 TO 1994	1	66.05	66.05	66.05			66.05	66.05	N/A	185,000	122,195
1995 TO 1999	4	96.15	95.30	99.35	14.54	95.93	74.70	114.21	N/A	578,750	574,972
2000 TO Present	3	67.85	82.87	101.16	26.04	81.93	63.88	116.89	N/A	191,666	193,883
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
Total \$											
1 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
10000 TO 29999	4	106.01	115.06	117.63	11.46	97.81	100.93	147.30	N/A	20,125	23,673
30000 TO 59999	11	101.25	91.04	90.77	13.52	100.30	48.29	110.94	63.88 to 103.89	47,809	43,396
60000 TO 99999	6	94.73	98.36	97.56	19.97	100.83	50.96	149.73	50.96 to 149.73	73,166	71,379
100000 TO 149999	10	78.56	81.97	82.05	12.81	99.90	65.08	106.20	67.85 to 99.44	130,200	106,823
150000 TO 249999	4	85.19	77.54	75.78	39.60	102.32	21.55	118.22	N/A	205,000	155,351
250000 TO 499999	3	116.89	112.79	109.32	18.15	103.17	78.91	142.57	N/A	379,333	414,693
500000 +	4	101.08	103.31	99.16	17.24	104.18	83.81	127.27	N/A	1,056,250	1,047,392
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	43	MEDIAN:	95	COV:	27.35	95% Median C.I.:	83.81 to 103.89
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TOTAL Adj.Sales Price:	8,537,400	MEAN:	94	AVG.ABS.DEV:	19.36	95% Mean C.I.:	86.67 to 102.10
TOTAL Assessed Value:	8,132,365						
AVG. Adj. Sales Price:	198,544	COD:	20.36	MAX Sales Ratio:	149.73		
AVG. Assessed Value:	189,124	PRD:	99.08	MIN Sales Ratio:	21.55		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
Total \$											
1 TO 9999	1	125.00	125.00	125.00			125.00	125.00	N/A	7,000	8,750
10000 TO 29999	4	102.91	90.31	78.90	15.25	114.46	48.29	107.12	N/A	25,375	20,021
30000 TO 59999	13	94.38	88.96	70.88	21.51	125.50	21.55	147.30	63.88 to 103.61	61,684	43,725
60000 TO 99999	9	92.99	93.40	87.49	21.26	106.75	65.08	149.73	67.85 to 110.94	94,888	83,020
100000 TO 149999	7	80.41	85.84	84.36	14.36	101.76	66.05	106.20	66.05 to 106.20	142,857	120,508
150000 TO 249999	1	118.22	118.22	118.22			118.22	118.22	N/A	165,000	195,070
250000 TO 499999	4	110.62	110.68	108.44	17.22	102.06	78.91	142.57	N/A	345,750	374,931
500000 +	4	101.08	103.31	99.16	17.24	104.18	83.81	127.27	N/A	1,056,250	1,047,392
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	94.15	80.26	66.39	26.99	120.89	21.55	125.00	48.29 to 107.12	109,055	72,401
10	11	95.01	100.56	92.07	20.12	109.22	65.08	149.73	67.85 to 147.30	84,263	77,581
15	4	92.65	94.50	98.00	18.41	96.43	74.49	118.22	N/A	89,750	87,956
20	18	100.19	97.09	99.92	16.97	97.17	63.88	142.57	78.04 to 110.94	334,722	334,438
25	1	104.34	104.34	104.34			104.34	104.34	N/A	245,000	255,645
ALL	43	95.08	94.38	95.26	20.36	99.08	21.55	149.73	83.81 to 103.89	198,544	189,124

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	43	MEDIAN:	95	COV:	27.35	95% Median C.I.:	83.81 to 103.89
TOTAL Sales Price:	8,537,400	WGT. MEAN:	95	STD:	25.81	95% Wgt. Mean C.I.:	84.87 to 105.64
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TOTAL Assessed Value:	8,132,365						
AVG. Adj. Sales Price:	198,544	COD:	20.36	MAX Sales Ratio:	149.73		
AVG. Assessed Value:	189,124	PRD:	99.08	MIN Sales Ratio:	21.55		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	94.62	85.44	83.60	26.59	102.20	21.55	125.00	50.96 to 116.89	138,875	116,099
334	1	104.34	104.34	104.34			104.34	104.34	N/A	245,000	255,645
339	1	63.88	63.88	63.88			63.88	63.88	N/A	55,000	35,135
340	1	103.58	103.58	103.58			103.58	103.58	N/A	40,000	41,430
343	1	95.01	95.01	95.01			95.01	95.01	N/A	145,000	137,770
344	4	96.73	104.26	98.71	21.01	105.62	73.86	149.73	N/A	92,850	91,653
349	1	94.38	94.38	94.38			94.38	94.38	N/A	60,000	56,630
350	1	78.04	78.04	78.04			78.04	78.04	N/A	125,000	97,545
352	6	99.44	103.72	107.85	23.34	96.16	74.49	142.57	74.49 to 142.57	383,500	413,623
353	5	103.61	98.05	96.39	7.69	101.72	80.41	107.04	N/A	92,300	88,971
382	1	100.93	100.93	100.93			100.93	100.93	N/A	20,500	20,690
384	2	84.99	84.99	69.24	23.42	122.75	65.08	104.89	N/A	67,000	46,387
406	2	125.60	125.60	121.26	17.28	103.58	103.89	147.30	N/A	31,250	37,892
407	1	114.21	114.21	114.21			114.21	114.21	N/A	925,000	1,056,420
470	2	70.38	70.38	69.85	6.15	100.75	66.05	74.70	N/A	165,000	115,252
494	1	83.81	83.81	83.81			83.81	83.81	N/A	1,550,000	1,299,105
528	1	103.39	103.39	103.39			103.39	103.39	N/A	45,000	46,525
<u>ALL</u>	<u>43</u>	<u>95.08</u>	<u>94.38</u>	<u>95.26</u>	<u>20.36</u>	<u>99.08</u>	<u>21.55</u>	<u>149.73</u>	<u>83.81 to 103.89</u>	<u>198,544</u>	<u>189,124</u>

**2008 Correlation Section
for Washington County**

Commerical Real Property

I. Correlation

COMMERCIAL: The median is most representative of the overall level of value for this class of property. The assessments of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved.

**2008 Correlation Section
for Washington County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	95	43	45.26
2007	85	48	56.47
2006	86	50	58.14
2005	80	40	50
2004	83	40	48.19
2003	85	39	45.88
2002	100	44	44
2001	118	46	38.98

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

**2008 Correlation Section
for Washington County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudeans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

**2008 Correlation Section
for Washington County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	93.47	2.67	95.96	95.08
2007	90.16	3.22	93.06	101.20
2006	97.69	0.05	97.74	97.69
2005	93.08	-0.04	93.05	98.36
2004	86.90	1.77	88.44	94.25
2003	94	0.23	94.22	95
2002	95	5.98	100.68	98
2001	96	7.47	103.17	97

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are very similar and tend to support each other.

**2008 Correlation Section
for Washington County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 311.

**2008 Correlation Section
for Washington County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
3.84	2008	2.67
2.57	2007	3.65
0	2006	0.05
17.54	2005	-0.04
20.04	2004	1.77
2	2003	0
1.47	2002	5.98
0.29	2001	7.47

COMMERCIAL: There is just over a one point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not a significant difference and is not out of line.

2008 Correlation Section for Washington County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Washington County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	95.08	95.26	94.38

COMMERCIAL: With this information the median is the most reliable measure of the level of value for this class of property. The measures of central tendency illustrate the weighted mean and mean are within the acceptable range.

**2008 Correlation Section
for Washington County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	20.36	99.08
Difference	0.36	0

COMMERCIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

**2008 Correlation Section
for Washington County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	45	43	-2
Median	93.47	95.08	1.61
Wgt. Mean	93.11	95.26	2.15
Mean	90.93	94.38	3.45
COD	18.21	20.36	2.15
PRD	97.67	99.08	1.41
Min Sales Ratio	37.06	21.55	-15.51
Max Sales Ratio	149.03	149.73	0.7

COMMERCIAL: The above statistical reports support the actions of the assessor for this class of property for this assessment year.

Washington County 2008 Assessment Actions taken to address the following property classes/subclasses:

Agricultural

Special Value – Based on preliminary analysis provided to the county by the Property Assessment Division indicated the level of value for Special Value to be below the acceptable range. This analysis indicated a need for the county to increase the values by 16 percent. The adjustments were meant to bring everything closer to the middle of the range.

A market analysis of sales from the adjoining market area in Burt County was also used as the basis for establishing the special values used to value the agricultural land in Washington County.

Recapture Value – Based on sales (the market) in the market areas, the analysis indicated a need to increase from the previous year's values in certain market areas. Some market areas indicated minimal or no change (the northwest part of the county) but the analysis is still showing an increase in the southern part of the county (area adjoining Douglas County). This analysis indicated a need to increase the values overall by 13 percent.

2008 Assessment Survey for Washington County

Agricultural Appraisal Information

1.	Data collection done by:
	Appraisal staff
2.	Valuation done by:
	Appraisal staff
3.	Pickup work done by whom:
	Appraisal staff
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	No Not at this time the county is working on this definition at this time to adapt to current directives.
a.	How is agricultural land defined in this county?
	The county is working on this definition at this time to adapt to current directives.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	This approach to agricultural land values is not used.
6.	What is the date of the soil survey currently used?
	1964
7.	What date was the last countywide land use study completed?
	2000
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection
b.	By whom?
	Appraisal staff
c.	What proportion is complete / implemented at this time?
	Complete at this time. Anytime an owner requests a change the changes have to be supported by FSA documentation. Land use does not rapidly change in this county.

8.	Number of market areas/neighborhoods in the agricultural property class:
	16 Recapture values are maintained in 16 market areas. Special value is maintained across the whole county or one market area.
9.	How are market areas/neighborhoods defined in this property class?
	Market influences by location identify the market area lines which are implemented around transportation corridors and urban areas. Many of the market areas are graduate transition areas which help transition market values across the whole county.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
Included in the Res			

2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Washington County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

Not Applicable

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in Washington County is 72% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Washington County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Washington County is 72% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Washington County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Washington County**

Section I: Agricultural Land Correlation:

This correlation section does not apply to Washington County as Washington County is 100% special value, and is measured by the 994 analysis.

SPECIAL VALUE SECTION CORRELATION For Washington County

II. Special Value Correlation

The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed the rents and rent to value ratios used to develop the preliminary measurements of Washington County with the assessor. The county accepted the results. But the assessor offered his opinion that the sales used to develop the data that was used for this analysis may have also been influenced by non-agricultural interests, causing even these sales to be unreliable for determining the non influenced values in other counties.

Based upon a review of the preliminary statistics, the county adjusted all three subclasses of unimproved agricultural land which caused the majority of this subclass of unimproved agricultural land to move within the acceptable range. It should be noted that the irrigated land in this subclass consists of only 5 percent (but the level of value is within the range) but the grass land part of this subclass representing 8 percent of the acres in this class moved slightly above the range at 76 percent. I do not feel that the subclass of either irrigated or grass land carry the weight that the dryland acres does and that the irrigated and grass acres do not represent a significant number of acres or sales or value to merit the need to adjust this subclass. There is not enough representation in these subclasses to call a strong level of value.

The level of value for the Special Value class of agricultural land is at 72 percent.

Refer to the following statistical analysis:

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

WASHINGTON

MAJOR AGLAND USE	2007 ABSTRACT DATA		2008 ABSTRACT DATA		Rates Used
	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	5.14%	10,935	5.17%	10,967	IRRIGATED RATE
Dryland	79.87%	169,919	80.08%	169,941	6.80%
Grassland	7.71%	16,412	7.81%	16,582	DRYLAND RATE
* Waste	6.97%	14,839	6.94%	14,727	4.90%
* Other	0.00%	5	0.00%	5	GRASS RATE
All Agland	99.70%	212,109	100.00%	212,221	3.20%
Non-Agland	0.30%	646			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
1,817,696	16,518,115	IRRIGATED	26,730,818	166.23	61.79%
17,807,401	230,216,701	DRYLAND	363,416,354	104.80	63.35%
494,688	9,910,972	GRASSLAND	15,459,003	30.14	64.11%
20,119,785	256,645,788	All IRR-DRY-GRASS	405,606,176	101.99	63.27%

ESTIMATED LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	2008 Indicated Level of Value
1,822,998	18,746,810	IRRIGATED	26,808,800	166.23	69.93%
17,809,646	260,475,201	DRYLAND	363,462,166	104.80	71.67%
499,826	11,895,132	GRASSLAND	15,619,577	30.14	76.16%
20,132,471	291,117,143	All IRR-DRY-GRASS	405,890,544	101.99	71.72%

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2007	@	\$ 1,510.59	2007	@	\$ 1,354.86	2007	@	\$ 603.90
2008	@	\$ 1,709.42	2008	@	\$ 1,532.74	2008	@	\$ 717.35
PERCENT CHANGE = 13.16%			PERCENT CHANGE = 13.13%			PERCENT CHANGE = 18.79%		

NOTES:

* Waste and other classes are excluded from the measurement process.

COUNTY REPORT OF THE 2008 SPECIAL VALUATION PROCESS

WASHINGTON

2007 ABSTRACT DATA		2008 ABSTRACT DATA		Rates Used	
MAJOR AGLAND USE	2007 % of ALL CLASSIFIED AGLAND	2007 ABSTRACT ACRES	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	5.14%	10,935	N/A	N/A	IRRIGATED RATE
Dryland	79.87%	169,919	N/A	N/A	6.80%
Grassland	7.71%	16,412	N/A	N/A	DRYLAND RATE
* Waste	6.97%	14,839	N/A	N/A	4.90%
* Other	0.00%	5	N/A	N/A	GRASS RATE
All Agland	99.70%	212,109	N/A	N/A	3.20%
Non-Agland	0.30%	646			

PRELIMINARY LEVEL OF VALUE BASED ON THE 2007 ABSTRACT

Estimated Rent	2007 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
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17,807,401	230,216,701	DRYLAND	363,416,354	104.80	63.35%
494,688	9,910,972	GRASSLAND	15,459,003	30.14	64.11%
20,119,785	256,645,788	All IRR-DRY-GRASS	405,606,176	101.99	63.27%

ESTIMATED LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	2008 Indicated Level of Value
N/A	N/A	IRRIGATED	N/A	N/A	N/A
N/A	N/A	DRYLAND	N/A	N/A	N/A
N/A	N/A	GRASSLAND	N/A	N/A	N/A
N/A	N/A	All IRR-DRY-GRASS	N/A	N/A	N/A

CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation	
2007	@ \$ 1,510.59
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of DRY Agricultural Land - Special Valuation	
2007	@ \$ 1,354.86
2008	@ N/A
PERCENT CHANGE	= N/A

Average Value Per Acre of GRASS Agricultural Land - Special Valuation	
2007	@ \$ 603.90
2008	@ N/A
PERCENT CHANGE	= N/A

NOTES:

* Waste and other classes are excluded from the measurement process.

**SPECIAL VALUE SECTION
CORRELATION For
Washington County**

Section III: Recapture Value Correlation:

The statistics support the action taken by the assessor for this assessment year. This is a realistic portrayal of how the recapture (market) values are keeping up with the market values for the class as a whole and represents the actions taken by the assessor towards better equalization and assessment uniformity. The qualified Agricultural Unimproved report containing 47 sales with a Median of 72 percent is within the acceptable range for the level of value. The price related deferential and the coefficient of dispersion is outside the targeted level. Keeping in mind the non homogeneous nature of the whole agricultural land sales file would indicate that the county has in the past worked towards the improvement of the assessment of the agricultural land in the county and does not indicate unacceptable assessment practices. The assessor's office has been compelled to monitor the actions of the market values due to the high activity or interest in the purchase of tracts of agricultural land and then being developed for other uses such as for rural residential.

Refer to the following statistical analysis:

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6345

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	72	COV:	30.00	95% Median C.I.:	69.02 to 80.17	(! : Derived)
(AgLand) TOTAL Sales Price:	13,797,687	WGT. MEAN:	68	STD:	23.12	95% Wgt. Mean C.I.:	55.85 to 79.47	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,797,687	MEAN:	77	AVG.ABS.DEV:	16.01	95% Mean C.I.:	70.51 to 83.59	
(AgLand) TOTAL Assessed Value:	9,335,820							
AVG. Adj. Sales Price:	287,451	COD:	22.37	MAX Sales Ratio:	143.96			
AVG. Assessed Value:	194,496	PRD:	113.88	MIN Sales Ratio:	9.50			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	2	133.33	133.33	137.20	7.98	97.18	122.69	143.96	N/A	153,930	211,192
10/01/04 TO 12/31/04	4	76.91	76.38	73.63	16.64	103.74	54.67	97.03	N/A	207,657	152,892
01/01/05 TO 03/31/05	8	69.19	60.62	49.49	15.13	122.49	9.50	73.88	9.50 to 73.88	537,413	265,975
04/01/05 TO 06/30/05	5	61.85	67.80	63.22	22.37	107.25	47.56	100.00	N/A	262,726	166,100
07/01/05 TO 09/30/05	1	128.81	128.81	128.81			128.81	128.81	N/A	91,853	118,320
10/01/05 TO 12/31/05	9	69.47	75.24	74.13	17.58	101.50	59.76	107.73	59.84 to 98.79	170,152	126,132
01/01/06 TO 03/31/06	1	74.68	74.68	74.68			74.68	74.68	N/A	188,000	140,400
04/01/06 TO 06/30/06	4	86.38	87.99	77.94	21.35	112.90	69.02	110.20	N/A	286,532	223,315
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	6	77.32	78.01	79.74	19.56	97.83	51.03	104.40	51.03 to 104.40	344,750	274,912
01/01/07 TO 03/31/07	3	75.18	79.94	78.68	15.43	101.60	64.93	99.72	N/A	223,166	175,593
04/01/07 TO 06/30/07	5	71.59	72.38	65.15	12.78	111.09	51.79	85.25	N/A	270,180	176,027
<u>Study Years</u>											
07/01/04 TO 06/30/05	19	69.69	73.48	59.13	26.12	124.27	9.50	143.96	60.77 to 81.33	355,338	210,118
07/01/05 TO 06/30/06	15	72.11	82.17	77.34	22.71	106.25	59.76	128.81	68.57 to 102.67	197,157	152,478
07/01/06 TO 06/30/07	14	73.39	76.41	74.75	17.02	102.23	51.03	104.40	64.93 to 89.18	292,064	218,313
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	23	69.19	70.87	58.21	20.74	121.75	9.50	128.81	60.77 to 73.17	314,615	183,122
01/01/06 TO 12/31/06	11	74.68	81.34	78.85	20.02	103.15	51.03	110.20	68.82 to 104.40	309,330	243,921
<u>ALL</u>											
	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6345

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	72	COV:	30.00	95% Median C.I.:	69.02 to 80.17	(!: Derived)
(AgLand) TOTAL Sales Price:	13,797,687	WGT. MEAN:	68	STD:	23.12	95% Wgt. Mean C.I.:	55.85 to 79.47	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,797,687	MEAN:	77	AVG.ABS.DEV:	16.01	95% Mean C.I.:	70.51 to 83.59	
(AgLand) TOTAL Assessed Value:	9,335,820							
AVG. Adj. Sales Price:	287,451	COD:	22.37	MAX Sales Ratio:	143.96			
AVG. Assessed Value:	194,496	PRD:	113.88	MIN Sales Ratio:	9.50			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2083	1	69.02	69.02	69.02			69.02	69.02	N/A	375,000	258,840
2087	1	74.68	74.68	74.68			74.68	74.68	N/A	188,000	140,400
2089	1	102.67	102.67	102.67			102.67	102.67	N/A	196,130	201,360
2097	5	75.18	80.63	68.62	29.66	117.49	51.79	122.69	N/A	273,449	187,647
2099	3	82.76	79.87	78.52	5.50	101.72	71.59	85.25	N/A	122,500	96,181
2101	2	124.18	124.18	119.93	15.93	103.54	104.40	143.96	N/A	267,500	320,812
2367	6	62.39	73.42	67.62	24.57	108.57	54.67	128.81	54.67 to 128.81	151,558	102,489
2369	10	72.38	75.25	76.46	16.24	98.43	47.56	100.00	60.72 to 98.79	251,158	192,026
2371	2	59.80	59.80	56.07	14.67	106.66	51.03	68.57	N/A	305,000	171,000
2373	2	85.91	85.91	85.27	16.07	100.76	72.11	99.72	N/A	158,960	135,540
2383	6	69.88	63.37	43.15	19.78	146.87	9.50	81.33	9.50 to 81.33	455,376	196,491
2385	3	61.15	76.55	65.04	25.60	117.70	60.77	107.73	N/A	426,666	277,500
2387	5	69.19	71.31	69.64	7.30	102.40	61.85	85.82	N/A	466,540	324,888
2389	1	110.20	110.20	110.20			110.20	110.20	N/A	75,000	82,650
ALL											
	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	14	73.19	84.83	82.92	26.44	102.30	59.76	143.96	60.72 to 110.20	183,096	151,826
12	4	69.19	71.51	69.44	8.66	102.98	61.85	85.82	N/A	473,175	328,575
2	1	71.59	71.59	71.59			71.59	71.59	N/A	162,500	116,340
26	11	69.69	69.33	50.50	24.67	137.28	9.50	107.73	51.03 to 99.72	387,743	195,829
3	7	75.18	82.93	73.09	26.50	113.46	51.79	122.69	51.79 to 122.69	250,196	182,856
31	1	68.57	68.57	68.57			68.57	68.57	N/A	175,000	120,000
4	1	54.67	54.67	54.67			54.67	54.67	N/A	280,000	153,070
5	8	71.83	77.10	78.00	18.35	98.85	47.56	100.00	47.56 to 100.00	275,947	215,251
6	1	70.08	70.08	70.08			70.08	70.08	N/A	500,000	350,410
ALL											
	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496
ALL											
	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6345

Type: Qualified

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(AgLand) TOTAL Assessed Value:	9,335,820							
AVG. Adj. Sales Price:	287,451	COD:	22.37	MAX Sales Ratio:	143.96			
AVG. Assessed Value:	194,496	PRD:	113.88	MIN Sales Ratio:	9.50			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	3	70.08	80.48	67.16	23.33	119.82	61.15	110.20	N/A	451,666	303,353
DRY	24	69.76	75.25	60.62	26.47	124.13	9.50	143.96	60.72 to 75.18	285,611	173,151
DRY-N/A	13	81.33	80.63	75.45	16.22	106.85	47.56	104.40	69.19 to 99.72	274,348	207,006
GRASS-N/A	6	70.53	73.18	72.08	12.68	101.53	54.67	102.67	54.67 to 102.67	191,412	137,961
IRRGTD	1	74.68	74.68	74.68			74.68	74.68	N/A	188,000	140,400
IRRGTD-N/A	1	89.18	89.18	89.18			89.18	89.18	N/A	685,000	610,875
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	3	70.08	80.48	67.16	23.33	119.82	61.15	110.20	N/A	451,666	303,353
DRY	29	71.59	77.12	63.98	27.25	120.53	9.50	143.96	60.77 to 85.82	275,045	175,980
DRY-N/A	8	74.93	77.23	71.30	13.01	108.31	61.85	99.72	61.85 to 99.72	305,612	217,911
GRASS	1	72.11	72.11	72.11			72.11	72.11	N/A	166,421	120,000
GRASS-N/A	5	69.47	73.39	72.07	14.69	101.84	54.67	102.67	N/A	196,410	141,554
IRRGTD	1	74.68	74.68	74.68			74.68	74.68	N/A	188,000	140,400
IRRGTD-N/A	1	89.18	89.18	89.18			89.18	89.18	N/A	685,000	610,875
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	3	70.08	80.48	67.16	23.33	119.82	61.15	110.20	N/A	451,666	303,353
DRY	34	71.04	76.46	64.84	24.84	117.92	9.50	143.96	64.93 to 81.33	289,160	187,478
DRY-N/A	3	85.25	84.89	80.11	11.74	105.96	69.69	99.72	N/A	196,583	157,486
GRASS	4	70.53	70.44	70.40	2.01	100.05	68.57	72.11	N/A	168,085	118,335
GRASS-N/A	2	78.67	78.67	74.44	30.51	105.68	54.67	102.67	N/A	238,065	177,215
IRRGTD	2	81.93	81.93	86.06	8.85	95.20	74.68	89.18	N/A	436,500	375,637
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6345

Type: Qualified

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AVG. Assessed Value:	194,496	PRD:	113.88	MIN Sales Ratio:	9.50			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
11-0001	5	82.76	83.39	83.86	10.07	99.44	71.59	102.67	N/A	150,326	126,061	
27-0594	3	104.40	105.79	98.95	23.93	106.91	69.02	143.96	N/A	303,333	300,155	
28-0059												
89-0001	22	71.85	73.56	58.03	24.20	126.77	9.50	122.69	60.77 to 97.03	313,235	181,774	
89-0003	2	75.51	75.51	75.13	7.71	100.50	69.69	81.33	N/A	315,412	236,985	
89-0024	16	69.01	74.67	72.22	17.75	103.41	54.67	128.81	60.72 to 85.82	288,378	208,253	
NonValid School												
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.00 TO 0.00	2	65.61	65.61	64.64	6.80	101.51	61.15	70.08	N/A	640,000	413,705	
10.01 TO 30.00	1	9.50	9.50	9.50			9.50	9.50	N/A	1,289,560	122,565	
30.01 TO 50.00	17	72.11	75.98	72.63	16.64	104.62	47.56	110.20	64.93 to 85.25	144,164	104,700	
50.01 TO 100.00	18	74.28	81.22	74.74	24.02	108.67	51.03	128.81	60.77 to 98.79	233,651	174,628	
100.01 TO 180.00	9	69.19	79.45	73.37	22.83	108.28	51.79	143.96	61.85 to 104.40	431,844	316,861	
180.01 TO 330.00	1	89.18	89.18	89.18			89.18	89.18	N/A	685,000	610,875	
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
60000 TO 99999	3	122.69	120.57	121.27	5.06	99.42	110.20	128.81	N/A	88,237	107,010	
100000 TO 149999	10	81.47	81.00	79.97	16.64	101.29	59.76	107.73	59.84 to 100.00	125,150	100,078	
150000 TO 249999	16	71.85	78.87	78.76	18.80	100.13	47.56	143.96	68.82 to 98.79	191,186	150,577	
250000 TO 499999	11	69.69	71.19	70.54	15.79	100.92	51.03	104.40	54.67 to 85.82	346,847	244,679	
500000 +	8	65.52	60.24	53.88	21.63	111.81	9.50	89.18	9.50 to 89.18	675,895	364,162	
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6345

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	48	MEDIAN:	72	COV:	30.00	95% Median C.I.:	69.02 to 80.17	(! : Derived)
(AgLand) TOTAL Sales Price:	13,797,687	WGT. MEAN:	68	STD:	23.12	95% Wgt. Mean C.I.:	55.85 to 79.47	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,797,687	MEAN:	77	AVG.ABS.DEV:	16.01	95% Mean C.I.:	70.51 to 83.59	
(AgLand) TOTAL Assessed Value:	9,335,820							
AVG. Adj. Sales Price:	287,451	COD:	22.37	MAX Sales Ratio:	143.96			
AVG. Assessed Value:	194,496	PRD:	113.88	MIN Sales Ratio:	9.50			

Printed: 04/02/2008 16:55:08

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____	_____											
Total \$ _____	_____											
60000 TO 99999	7	72.50	76.46	73.20	18.46	104.46	59.76	110.20	59.76 to 110.20	116,785	85,485	
100000 TO 149999	17	72.11	77.48	53.80	26.39	144.01	9.50	128.81	68.57 to 100.00	223,826	120,424	
150000 TO 249999	12	72.74	75.89	72.22	19.91	105.09	51.03	102.67	60.72 to 98.79	276,961	200,013	
250000 TO 499999	11	69.19	76.94	71.21	19.85	108.04	51.79	143.96	61.15 to 104.40	469,690	334,469	
500000 +	1	89.18	89.18	89.18			89.18	89.18	N/A	685,000	610,875	
ALL	48	71.59	77.05	67.66	22.37	113.88	9.50	143.96	69.02 to 80.17	287,451	194,496	

February 15, 2008

Ruth Sorensen
Property Tax Administrator
Property Assessment Division
1033 "O" Street, Suite 600
Lincoln, Nebraska 68508

RE: Special Valuation Methodology

Dear Ms. Sorensen & the Division,

As per your request of February 15, 2008, and pursuant to REG -11-005.04 – this document contains the methodology Washington County used to determine the special and actual valuation of land receiving special valuation.

The Property Assessment Division provided Washington County with a County Report of the Special Valuation Process. This report is based on 2007 values and indicates preliminary level of value by use for 2008. The Washington County preliminary numbers are as follows:

Irrigated -	61.79%
Dry -	63.35%
Grass -	64.11%
Overall -	63.27%

It is my understanding that these preliminary 2008 special value numbers must be adjusted up to result in an acceptable range of 69% to 75% or else the Division will recommend and the Tax Equalization Review Commission will likely require an adjustment into the acceptable range. For this reason, all 2007 preliminary special values by use have been increased by approximately thirteen (13 %) percent for the 2008 tax year. As a result of the change, Washington County's special valuations for 2008 are similar or equal to surrounding counties.

Title 350, Chapter 11, Rev. 01/03/07

The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department on or before March 1 each year. This file shall include, but not limited to:

005.04A A determination of the highest and best use of the properties to be valued:

The value of almost all rural properties in Eastern Nebraska has been influenced by anticipation of future development. For this reason, the highest and best use for neighboring counties to the north of Washington County would be agricultural with anticipation of development being a slight factor. Burt County was used for 2008 as a comparison for Washington County's special value.

Market valuation by area concept will continue to be used to accurately reflect differences in value due to general location in the county. This concept is used in Washington County for the seventy five percent and one hundred percent of market (sales file) valuations in 2008. The established market areas and maps have not changed for 2008. Market areas in the Southern part of the county have been highly influenced by development potential. While market areas in the Northern part of the county have been valued closer to agricultural with some anticipation of future development.

005.04B An explanation of the valuation models used in arriving at the value estimates;

A new valuation model was not calculated for 2008. The Assessor believes that the cash rents are currently too volatile.

In the past, the correlation factor from capitalization of income from dry land cash rents in Burt County was applied to the cash rents in Washington County. The cash rents used for both Washington County (\$95.00) and Burt County (\$95.00) were provided in the BELF maps provided by the Department of PA&T.

005.04C A delineation and explanation of “market areas” recognized in the analysis;

Market areas in Burt County were used as the comparable to Washington County.

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency of typical market conditions;

The Burt County adjustments were included in the file.

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents.

BELF cash rents from a prior year were used.

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

Expenses from Burt to Washington were considered to be equal.

005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,

The capitalization rate is the multiplier used with the established income to arrive at the value of the land.

005.04H Any other information necessary in supporting the estimate of valuations.

Contact the Assessor if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008

County 89 - Washington

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 12,325	Value 1,722,766,023	Total Growth 40,588,871 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	647	11,452,965	187	4,081,135	886	20,980,665	1,720	36,514,765	
2. Res Improv Land	3,521	69,871,280	455	25,418,120	1,477	76,653,290	5,453	171,942,690	
3. Res Improvements	3,618	370,500,408	580	68,248,260	1,575	228,595,025	5,773	667,343,693	
4. Res Total	4,265	451,824,653	767	97,747,515	2,461	326,228,980	7,493	875,801,148	14,681,245
% of Total	56.91	51.58	10.23	11.16	32.84	37.24	60.79	50.83	36.17
5. Rec UnImp Land	0	0	0	0	5	223,555	5	223,555	
6. Rec Improv Land	0	0	0	0	4	263,440	4	263,440	
7. Rec Improvements	0	0	0	0	43	794,600	43	794,600	
8. Rec Total	0	0	0	0	48	1,281,595	48	1,281,595	33,355
% of Total	0.00	0.00	0.00	0.00	***	***	0.38	0.07	0.08
Res+Rec Total	4,265	451,824,653	767	97,747,515	2,509	327,510,575	7,541	877,082,743	14,714,600
% of Total	56.55	51.51	10.17	11.14	33.27	37.34	61.18	50.91	36.25

County 89 - Washington

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 12,325	Value 1,722,766,023	Total Growth 40,588,871 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	115	4,372,235	15	981,750	29	2,014,665	159	7,368,650	
10. Comm Improv Land	447	15,780,650	20	1,512,075	30	1,505,595	497	18,798,320	
11. Comm Improvements	451	73,284,645	25	15,516,965	37	6,317,700	513	95,119,310	
12. Comm Total	566	93,437,530	40	18,010,790	66	9,837,960	672	121,286,280	928,990
% of Total	84.22	77.03	5.95	14.84	9.82	8.11	5.45	7.04	2.28
13. Ind UnImp Land	9	430,950	3	169,465	4	405,390	16	1,005,805	
14. Ind Improv Land	18	1,038,830	5	2,112,525	3	259,580	26	3,410,935	
15. Ind Improvements	18	6,732,230	13	128,682,900	3	2,581,620	34	137,996,750	
16. Ind Total	27	8,202,010	16	130,964,890	7	3,246,590	50	142,413,490	19,592,990
% of Total	54.00	5.75	32.00	91.96	14.00	2.27	0.40	8.26	48.27
Comm+Ind Total	593	101,639,540	56	148,975,680	73	13,084,550	722	263,699,770	20,521,980
% of Total	82.13	38.54	7.75	56.49	10.11	4.96	5.85	15.30	50.56
17. Taxable Total	4,858	553,464,193	823	246,723,195	2,582	340,595,125	8,263	1,140,782,513	35,236,580
% of Total	58.79	48.51	9.96	8.56	31.24	28.70	67.04	66.21	86.81

County 89 - Washington

2008 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	49	3,463,480	418,485	0	0	0
19. Commercial	136	16,622,870	1,808,095	1	585	590
20. Industrial	1	132,000	0	0	0	0
21. Other	2	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	49	3,463,480	418,485
19. Commercial	0	0	0	137	16,623,455	1,808,685
20. Industrial	0	0	0	1	132,000	0
21. Other	0	0	0	2	0	0
22. Total Sch II				189	20,218,935	2,227,170

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	1	0
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	1	0	0			
25. Mineral Interest Total	1	0	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	313	21	256	590

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	255	13,538,810	2,031	162,320,375	2,286	175,859,185
28. Ag-Improved Land	0	0	156	14,967,165	1,578	174,323,890	1,734	189,291,055
29. Ag-Improvements	0	0	156	19,858,945	1,619	196,974,325	1,775	216,833,270
30. Ag-Total Taxable							4,061	581,983,510

County 89 - Washington

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	125	127.000	4,747,675	
33. HomeSite Improvements	0		0	130		17,525,835	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	143	139.720	247,025	
36. FarmSite Impr Land	0	0.000	0	130	214.430	1,238,325	
37. FarmSite Improv	0		0	130		2,333,110	
38. FarmSite Total							
39. Road & Ditches		0.000			219.340		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	4	4.000	136,000	4	4.000	136,000	
32. HomeSite Improv Land	1,269	1,293.000	46,877,900	1,394	1,420.000	51,625,575	
33. HomeSite Improvements	1,292		167,747,765	1,422		185,273,600	5,352,291
34. HomeSite Total				1,426	1,424.000	237,035,175	
35. FarmSite UnImp Land	667	663.710	973,625	810	803.430	1,220,650	
36. FarmSite Impr Land	1,367	3,113.300	15,668,390	1,497	3,327.730	16,906,715	
37. FarmSite Improv	1,408		29,226,560	1,538		31,559,670	0
38. FarmSite Total				2,348	4,131.160	49,687,035	
39. Road & Ditches		3,471.650			3,690.990		
40. Other-Non Ag Use		7.830	2,865		7.830	2,865	
41. Total Section VI				3,774	9,253.980	286,725,075	5,352,291

Schedule VII: Agricultural Records:
Ag Land Detail-Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0

Schedule VIII: Agricultural Records:
Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	407	15,854.640	22,028,505
44. Recapture Val			0			44,569,850
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	3,588	199,335.000	271,056,965	3,995	215,189.640	293,085,470
44. Recapture Val			509,519,120			554,088,970

County 89 - Washington

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	323.380	784,195	323.380	784,195
46. 1A	0.000	0	0.000	0	268.600	635,250	268.600	635,250
47. 2A1	0.000	0	31.000	60,295	475.640	925,120	506.640	985,415
48. 2A	0.000	0	0.000	0	246.000	418,200	246.000	418,200
49. 3A1	0.000	0	0.000	0	730.340	1,066,300	730.340	1,066,300
50. 3A	0.000	0	0.000	0	52.320	62,260	52.320	62,260
51. 4A1	0.000	0	1.000	940	184.000	172,960	185.000	173,900
52. 4A	0.000	0	0.000	0	38.000	32,300	38.000	32,300
53. Total	0.000	0	32.000	61,235	2,318.280	4,096,585	2,350.280	4,157,820
Dryland:								
54. 1D1	0.000	0	121.370	260,940	3,637.490	7,821,540	3,758.860	8,082,480
55. 1D	0.000	0	105.140	222,370	11,221.310	23,734,850	11,326.450	23,957,220
56. 2D1	0.000	0	232.450	461,420	13,113.000	26,032,435	13,345.450	26,493,855
57. 2D	0.000	0	225.520	358,580	2,719.100	4,330,490	2,944.620	4,689,070
58. 3D1	0.000	0	79.670	105,165	7,134.660	9,433,050	7,214.330	9,538,215
59. 3D	0.000	0	75.240	97,435	5,233.250	6,797,325	5,308.490	6,894,760
60. 4D1	0.000	0	233.500	232,340	13,204.010	13,152,820	13,437.510	13,385,160
61. 4D	0.000	0	29.000	21,170	1,647.850	1,202,940	1,676.850	1,224,110
62. Total	0.000	0	1,101.890	1,759,420	57,910.670	92,505,450	59,012.560	94,264,870
Grass:								
63. 1G1	0.000	0	0.000	0	153.360	162,565	153.360	162,565
64. 1G	0.000	0	17.000	15,980	1,082.050	1,017,130	1,099.050	1,033,110
65. 2G1	0.000	0	16.000	13,760	268.480	230,900	284.480	244,660
66. 2G	0.000	0	22.000	17,050	799.500	629,415	821.500	646,465
67. 3G1	0.000	0	5.000	3,450	860.030	603,815	865.030	607,265
68. 3G	0.000	0	6.000	3,570	366.370	218,000	372.370	221,570
69. 4G1	0.000	0	35.000	19,775	826.470	466,960	861.470	486,735
70. 4G	0.000	0	17.000	8,670	190.000	96,900	207.000	105,570
71. Total	0.000	0	118.000	82,255	4,546.260	3,425,685	4,664.260	3,507,940
72. Waste	0.000	0	234.600	41,115	1,656.000	334,955	1,890.600	376,070
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		9.150		9.150	
75. Total	0.000	0	1,486.490	1,944,025	66,431.210	100,362,675	67,917.700	102,306,700

County 89 - Washington

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	73.990	179,430	43.000	104,275	116.990	283,705
46. 1A	0.000	0	33.500	79,230	14.000	33,110	47.500	112,340
47. 2A1	0.000	0	71.000	138,095	134.000	260,630	205.000	398,725
48. 2A	0.000	0	67.720	115,125	11.000	18,700	78.720	133,825
49. 3A1	0.000	0	0.000	0	115.620	168,805	115.620	168,805
50. 3A	0.000	0	2.000	2,380	22.000	26,180	24.000	28,560
51. 4A1	0.000	0	21.000	19,740	15.000	14,100	36.000	33,840
52. 4A	0.000	0	7.000	5,950	6.000	5,100	13.000	11,050
53. Total	0.000	0	276.210	539,950	360.620	630,900	636.830	1,170,850
Dryland:								
54. 1D1	0.000	0	157.700	339,055	1,046.820	2,250,665	1,204.520	2,589,720
55. 1D	0.000	0	176.390	373,065	2,507.900	5,304,220	2,684.290	5,677,285
56. 2D1	0.000	0	31.760	63,045	256.250	508,655	288.010	571,700
57. 2D	0.000	0	353.030	561,310	1,397.630	2,222,240	1,750.660	2,783,550
58. 3D1	0.000	0	1.000	1,320	43.500	57,420	44.500	58,740
59. 3D	0.000	0	48.070	62,250	1,305.140	1,690,165	1,353.210	1,752,415
60. 4D1	0.000	0	238.470	237,280	5,617.990	5,589,965	5,856.460	5,827,245
61. 4D	0.000	0	36.000	26,280	1,501.500	1,096,100	1,537.500	1,122,380
62. Total	0.000	0	1,042.420	1,663,605	13,676.730	18,719,430	14,719.150	20,383,035
Grass:								
63. 1G1	0.000	0	15.190	16,100	34.810	36,900	50.000	53,000
64. 1G	0.000	0	25.000	23,500	393.340	369,735	418.340	393,235
65. 2G1	0.000	0	0.000	0	7.000	6,020	7.000	6,020
66. 2G	0.000	0	23.000	17,825	101.790	78,890	124.790	96,715
67. 3G1	0.000	0	4.000	2,760	11.500	7,935	15.500	10,695
68. 3G	0.000	0	4.000	2,380	138.000	82,110	142.000	84,490
69. 4G1	0.000	0	49.000	27,685	1,136.570	642,165	1,185.570	669,850
70. 4G	0.000	0	39.980	20,390	675.250	344,375	715.230	364,765
71. Total	0.000	0	160.170	110,640	2,498.260	1,568,130	2,658.430	1,678,770
72. Waste	0.000	0	62.240	12,450	1,522.250	304,455	1,584.490	316,905
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,541.040	2,326,645	18,057.860	21,222,915	19,598.900	23,549,560

County 89 - Washington

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	22.400	54,320	273.500	663,240	295.900	717,560
46. 1A	0.000	0	99.250	234,730	634.220	1,499,935	733.470	1,734,665
47. 2A1	0.000	0	241.710	470,130	922.700	1,794,660	1,164.410	2,264,790
48. 2A	0.000	0	2.000	3,400	15.000	25,500	17.000	28,900
49. 3A1	0.000	0	42.500	56,590	2,793.020	3,436,250	2,835.520	3,492,840
50. 3A	0.000	0	3.270	3,890	45.000	53,550	48.270	57,440
51. 4A1	0.000	0	0.000	0	71.500	67,210	71.500	67,210
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	411.130	823,060	4,754.940	7,540,345	5,166.070	8,363,405
Dryland:								
54. 1D1	0.000	0	24.660	53,020	631.770	1,358,310	656.430	1,411,330
55. 1D	0.000	0	112.420	237,770	1,717.020	3,631,495	1,829.440	3,869,265
56. 2D1	0.000	0	200.500	397,995	1,510.400	2,998,150	1,710.900	3,396,145
57. 2D	0.000	0	4.750	7,555	443.690	705,465	448.440	713,020
58. 3D1	0.000	0	178.100	198,855	6,377.550	7,132,080	6,555.650	7,330,935
59. 3D	0.000	0	3.500	4,535	54.000	69,930	57.500	74,465
60. 4D1	0.000	0	0.000	0	382.050	380,140	382.050	380,140
61. 4D	0.000	0	0.000	0	58.260	42,530	58.260	42,530
62. Total	0.000	0	523.930	899,730	11,174.740	16,318,100	11,698.670	17,217,830
Grass:								
63. 1G1	0.000	0	0.320	340	13.460	14,270	13.780	14,610
64. 1G	0.000	0	0.000	0	31.150	29,280	31.150	29,280
65. 2G1	0.000	0	3.000	2,580	129.270	111,175	132.270	113,755
66. 2G	0.000	0	0.000	0	10.740	8,325	10.740	8,325
67. 3G1	0.000	0	0.000	0	130.370	88,145	130.370	88,145
68. 3G	0.000	0	0.000	0	49.100	29,215	49.100	29,215
69. 4G1	0.000	0	0.000	0	133.000	75,145	133.000	75,145
70. 4G	0.000	0	3.000	1,530	36.000	18,360	39.000	19,890
71. Total	0.000	0	6.320	4,450	533.090	373,915	539.410	378,365
72. Waste	0.000	0	31.630	6,325	1,475.540	290,735	1,507.170	297,060
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	973.010	1,733,565	17,938.310	24,523,095	18,911.320	26,256,660

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	27.000	65,475	27.000	65,475
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	154.520	300,540	154.520	300,540
48. 2A	0.000	0	0.000	0	168.030	285,650	168.030	285,650
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	1.000	1,190	1.000	1,190
51. 4A1	0.000	0	0.000	0	13.000	12,220	13.000	12,220
52. 4A	0.000	0	0.000	0	9.000	7,650	9.000	7,650
53. Total	0.000	0	0.000	0	372.550	672,725	372.550	672,725
Dryland:								
54. 1D1	0.000	0	45.500	97,825	399.180	858,235	444.680	956,060
55. 1D	0.000	0	14.000	29,610	174.230	368,505	188.230	398,115
56. 2D1	0.000	0	166.030	329,585	554.270	1,100,240	720.300	1,429,825
57. 2D	0.000	0	25.630	40,750	165.790	263,605	191.420	304,355
58. 3D1	0.000	0	8.000	10,560	58.750	77,550	66.750	88,110
59. 3D	0.000	0	13.000	16,835	117.890	152,670	130.890	169,505
60. 4D1	0.000	0	46.000	45,770	156.170	155,390	202.170	201,160
61. 4D	0.000	0	15.000	10,950	106.960	78,080	121.960	89,030
62. Total	0.000	0	333.160	581,885	1,733.240	3,054,275	2,066.400	3,636,160
Grass:								
63. 1G1	0.000	0	0.000	0	74.210	78,665	74.210	78,665
64. 1G	0.000	0	0.000	0	14.280	13,420	14.280	13,420
65. 2G1	0.000	0	11.000	9,460	52.780	45,390	63.780	54,850
66. 2G	0.000	0	0.000	0	38.000	29,450	38.000	29,450
67. 3G1	0.000	0	0.000	0	2.000	1,380	2.000	1,380
68. 3G	0.000	0	3.000	1,785	24.000	14,280	27.000	16,065
69. 4G1	0.000	0	10.000	5,650	74.360	42,015	84.360	47,665
70. 4G	0.000	0	20.000	10,200	131.950	67,290	151.950	77,490
71. Total	0.000	0	44.000	27,095	411.580	291,890	455.580	318,985
72. Waste	0.000	0	167.490	22,105	1,840.490	303,045	2,007.980	325,150
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	544.650	631,085	4,357.860	4,321,935	4,902.510	4,953,020

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	113.150	274,390	226.710	549,775	339.860	824,165
46. 1A	0.000	0	29.000	68,585	73.000	172,650	102.000	241,235
47. 2A1	0.000	0	71.600	139,260	45.000	87,525	116.600	226,785
48. 2A	0.000	0	0.000	0	80.850	137,445	80.850	137,445
49. 3A1	0.000	0	6.460	9,430	11.000	16,060	17.460	25,490
50. 3A	0.000	0	27.000	32,130	94.500	112,455	121.500	144,585
51. 4A1	0.000	0	23.500	22,090	43.200	40,610	66.700	62,700
52. 4A	0.000	0	0.000	0	12.000	10,200	12.000	10,200
53. Total	0.000	0	270.710	545,885	586.260	1,126,720	856.970	1,672,605
Dryland:								
54. 1D1	0.000	0	538.700	1,158,205	4,916.820	10,571,150	5,455.520	11,729,355
55. 1D	0.000	0	219.410	464,055	4,844.090	10,245,360	5,063.500	10,709,415
56. 2D1	0.000	0	329.340	653,745	3,400.430	6,749,910	3,729.770	7,403,655
57. 2D	0.000	0	5.000	7,950	593.320	943,385	598.320	951,335
58. 3D1	0.000	0	10.000	13,200	224.020	295,705	234.020	308,905
59. 3D	0.000	0	344.480	446,110	5,057.770	6,549,850	5,402.250	6,995,960
60. 4D1	0.000	0	452.760	450,505	4,331.340	4,309,715	4,784.100	4,760,220
61. 4D	0.000	0	334.390	244,105	2,966.940	2,165,850	3,301.330	2,409,955
62. Total	0.000	0	2,234.080	3,437,875	26,334.730	41,830,925	28,568.810	45,268,800
Grass:								
63. 1G1	0.000	0	9.000	9,540	245.850	260,600	254.850	270,140
64. 1G	0.000	0	0.000	0	199.490	187,520	199.490	187,520
65. 2G1	0.000	0	3.000	2,580	31.000	26,660	34.000	29,240
66. 2G	0.000	0	0.000	0	40.300	31,235	40.300	31,235
67. 3G1	0.000	0	0.000	0	19.850	13,695	19.850	13,695
68. 3G	0.000	0	0.000	0	192.980	114,825	192.980	114,825
69. 4G1	0.000	0	8.000	4,520	138.000	77,970	146.000	82,490
70. 4G	0.000	0	0.000	0	43.500	22,185	43.500	22,185
71. Total	0.000	0	20.000	16,640	910.970	734,690	930.970	751,330
72. Waste	0.000	0	70.310	14,060	580.580	114,120	650.890	128,180
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,595.100	4,014,460	28,412.540	43,806,455	31,007.640	47,820,915

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 6

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	3.000	7,275	3.000	7,275
46. 1A	0.000	0	0.000	0	12.000	28,380	12.000	28,380
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	7.000	11,900	7.000	11,900
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	22.000	47,555	22.000	47,555
Dryland:								
54. 1D1	0.000	0	170.930	389,210	253.350	544,705	424.280	933,915
55. 1D	0.000	0	125.190	313,555	1,156.390	2,445,755	1,281.580	2,759,310
56. 2D1	0.000	0	127.670	253,440	402.410	798,810	530.080	1,052,250
57. 2D	0.000	0	22.370	35,570	457.460	727,350	479.830	762,920
58. 3D1	0.000	0	7.000	9,240	111.530	259,225	118.530	268,465
59. 3D	0.000	0	120.140	155,575	785.670	1,064,935	905.810	1,220,510
60. 4D1	0.000	0	174.940	174,065	1,663.570	1,668,025	1,838.510	1,842,090
61. 4D	0.000	0	198.630	203,765	1,315.090	1,100,720	1,513.720	1,304,485
62. Total	0.000	0	946.870	1,534,420	6,145.470	8,609,525	7,092.340	10,143,945
Grass:								
63. 1G1	0.000	0	3.000	3,180	32.720	34,685	35.720	37,865
64. 1G	0.000	0	25.000	23,500	171.280	161,005	196.280	184,505
65. 2G1	0.000	0	0.000	0	39.850	34,270	39.850	34,270
66. 2G	0.000	0	6.000	4,650	89.090	69,045	95.090	73,695
67. 3G1	0.000	0	3.000	2,070	17.000	11,730	20.000	13,800
68. 3G	0.000	0	13.920	8,285	105.330	62,675	119.250	70,960
69. 4G1	0.000	0	44.160	24,955	373.830	211,205	417.990	236,160
70. 4G	0.000	0	24.980	12,740	440.830	224,835	465.810	237,575
71. Total	0.000	0	120.060	79,380	1,269.930	809,450	1,389.990	888,830
72. Waste	0.000	0	194.320	94,395	1,566.820	499,735	1,761.140	594,130
73. Other	0.000	0	3.000	600	0.000	0	3.000	600
74. Exempt	0.000		0.000		5.230		5.230	
75. Total	0.000	0	1,264.250	1,708,795	9,004.220	9,966,265	10,268.470	11,675,060

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	134.500	326,165	134.500	326,165
46. 1A	0.000	0	61.000	144,265	59.000	139,535	120.000	283,800
47. 2A1	0.000	0	0.000	0	343.650	668,400	343.650	668,400
48. 2A	0.000	0	5.000	8,500	0.000	0	5.000	8,500
49. 3A1	0.000	0	0.000	0	551.590	805,320	551.590	805,320
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	66.000	152,765	1,088.740	1,939,420	1,154.740	2,092,185
Dryland:								
54. 1D1	0.000	0	117.000	251,550	509.610	1,095,670	626.610	1,347,220
55. 1D	0.000	0	258.340	546,380	432.160	914,010	690.500	1,460,390
56. 2D1	0.000	0	504.370	1,001,160	1,013.180	2,006,115	1,517.550	3,007,275
57. 2D	0.000	0	145.530	231,395	117.830	187,350	263.360	418,745
58. 3D1	0.000	0	98.980	130,655	997.320	1,286,950	1,096.300	1,417,605
59. 3D	0.000	0	0.000	0	3.000	3,885	3.000	3,885
60. 4D1	0.000	0	65.000	64,675	311.130	309,575	376.130	374,250
61. 4D	0.000	0	15.000	10,950	17.280	12,615	32.280	23,565
62. Total	0.000	0	1,204.220	2,236,765	3,401.510	5,816,170	4,605.730	8,052,935
Grass:								
63. 1G1	0.000	0	2.000	2,120	0.000	0	2.000	2,120
64. 1G	0.000	0	14.000	13,160	15.340	14,420	29.340	27,580
65. 2G1	0.000	0	8.000	6,880	9.000	7,740	17.000	14,620
66. 2G	0.000	0	8.000	6,200	13.500	10,465	21.500	16,665
67. 3G1	0.000	0	0.000	0	12.000	8,280	12.000	8,280
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	32.000	18,080	26.500	14,975	58.500	33,055
70. 4G	0.000	0	5.000	2,550	0.000	0	5.000	2,550
71. Total	0.000	0	69.000	48,990	76.340	55,880	145.340	104,870
72. Waste	0.000	0	306.010	61,205	397.280	65,200	703.290	126,405
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,645.230	2,499,725	4,963.870	7,876,670	6,609.100	10,376,395

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	11.050	23,760	159.320	342,535	170.370	366,295
55. 1D	0.000	0	27.000	57,105	261.590	553,265	288.590	610,370
56. 2D1	0.000	0	17.000	33,745	127.410	252,910	144.410	286,655
57. 2D	0.000	0	3.000	4,770	137.500	218,625	140.500	223,395
58. 3D1	0.000	0	0.000	0	67.000	88,120	67.000	88,120
59. 3D	0.000	0	17.090	22,130	76.000	98,420	93.090	120,550
60. 4D1	0.000	0	33.610	33,435	521.750	519,145	555.360	552,580
61. 4D	0.000	0	16.370	11,950	290.760	212,265	307.130	224,215
62. Total	0.000	0	125.120	186,895	1,641.330	2,285,285	1,766.450	2,472,180
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	30.000	28,200	30.000	28,200
65. 2G1	0.000	0	0.000	0	3.800	3,270	3.800	3,270
66. 2G	0.000	0	0.000	0	15.000	11,625	15.000	11,625
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2.000	1,190	2.000	1,190
69. 4G1	0.000	0	0.000	0	69.440	39,235	69.440	39,235
70. 4G	0.000	0	0.000	0	93.550	47,715	93.550	47,715
71. Total	0.000	0	0.000	0	213.790	131,235	213.790	131,235
72. Waste	0.000	0	19.000	3,800	203.790	40,760	222.790	44,560
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	144.120	190,695	2,058.910	2,457,280	2,203.030	2,647,975

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1.000	2,425	1.000	2,425
46. 1A	0.000	0	0.000	0	19.000	44,935	19.000	44,935
47. 2A1	0.000	0	0.000	0	84.000	163,380	84.000	163,380
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	125.000	164,300	125.000	164,300
50. 3A	0.000	0	0.000	0	7.000	8,330	7.000	8,330
51. 4A1	0.000	0	0.000	0	13.310	12,510	13.310	12,510
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	249.310	395,880	249.310	395,880
Dryland:								
54. 1D1	0.000	0	0.000	0	394.310	847,770	394.310	847,770
55. 1D	0.000	0	0.000	0	244.490	517,095	244.490	517,095
56. 2D1	0.000	0	0.000	0	192.000	381,120	192.000	381,120
57. 2D	0.000	0	0.000	0	2.750	4,375	2.750	4,375
58. 3D1	0.000	0	0.000	0	1,259.310	1,401,575	1,259.310	1,401,575
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	101.280	100,770	101.280	100,770
61. 4D	0.000	0	0.000	0	1.000	730	1.000	730
62. Total	0.000	0	0.000	0	2,195.140	3,253,435	2,195.140	3,253,435
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	6.380	5,485	6.380	5,485
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	11.000	7,590	11.000	7,590
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	17.380	13,075	17.380	13,075
72. Waste	0.000	0	0.000	0	141.940	28,385	141.940	28,385
73. Other	0.000	0	0.000	0	1.500	300	1.500	300
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	2,605.270	3,691,075	2,605.270	3,691,075

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	72.510	155,895	108.510	233,300	181.020	389,195
55. 1D	0.000	0	154.770	327,340	255.350	540,060	410.120	867,400
56. 2D1	0.000	0	90.770	180,180	324.310	643,760	415.080	823,940
57. 2D	0.000	0	41.300	65,665	146.900	233,575	188.200	299,240
58. 3D1	0.000	0	112.870	115,085	193.800	207,760	306.670	322,845
59. 3D	0.000	0	18.230	23,610	88.510	114,620	106.740	138,230
60. 4D1	0.000	0	93.310	92,845	300.210	298,715	393.520	391,560
61. 4D	0.000	0	56.630	41,340	267.430	195,210	324.060	236,550
62. Total	0.000	0	640.390	1,001,960	1,685.020	2,467,000	2,325.410	3,468,960
Grass:								
63. 1G1	0.000	0	0.000	0	5.000	5,300	5.000	5,300
64. 1G	0.000	0	7.000	6,580	49.500	46,530	56.500	53,110
65. 2G1	0.000	0	0.000	0	1.000	860	1.000	860
66. 2G	0.000	0	1.000	775	4.000	3,100	5.000	3,875
67. 3G1	0.000	0	1.000	690	1.000	690	2.000	1,380
68. 3G	0.000	0	2.000	1,190	42.000	24,990	44.000	26,180
69. 4G1	0.000	0	56.830	32,110	143.640	81,165	200.470	113,275
70. 4G	0.000	0	52.320	26,685	194.440	99,160	246.760	125,845
71. Total	0.000	0	120.150	68,030	440.580	261,795	560.730	329,825
72. Waste	0.000	0	39.010	7,800	206.250	41,250	245.260	49,050
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	799.550	1,077,790	2,331.850	2,770,045	3,131.400	3,847,835

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	5.000	10,750	0.000	0	5.000	10,750
55. 1D	0.000	0	6.400	13,535	26.850	56,790	33.250	70,325
56. 2D1	0.000	0	0.000	0	15.000	29,775	15.000	29,775
57. 2D	0.000	0	39.090	62,155	35.010	55,665	74.100	117,820
58. 3D1	0.000	0	0.000	0	5.020	6,625	5.020	6,625
59. 3D	0.000	0	4.000	5,180	52.620	68,145	56.620	73,325
60. 4D1	0.000	0	8.100	8,060	68.420	68,080	76.520	76,140
61. 4D	0.000	0	11.000	8,030	42.800	31,245	53.800	39,275
62. Total	0.000	0	73.590	107,710	245.720	316,325	319.310	424,035
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	11.700	11,000	11.700	11,000
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	13.780	10,680	13.780	10,680
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	2.000	1,190	2.000	1,190
69. 4G1	0.000	0	0.000	0	13.000	7,345	13.000	7,345
70. 4G	0.000	0	0.000	0	26.000	13,260	26.000	13,260
71. Total	0.000	0	0.000	0	66.480	43,475	66.480	43,475
72. Waste	0.000	0	6.910	1,380	57.120	11,415	64.030	12,795
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	80.500	109,090	369.320	371,215	449.820	480,305

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	71.080	152,820	1,571.330	3,378,310	1,642.410	3,531,130
55. 1D	0.000	0	23.000	48,645	1,950.050	4,124,395	1,973.050	4,173,040
56. 2D1	0.000	0	140.000	277,905	349.330	693,435	489.330	971,340
57. 2D	0.000	0	24.000	38,160	0.000	0	24.000	38,160
58. 3D1	0.000	0	0.000	0	10.000	13,200	10.000	13,200
59. 3D	0.000	0	81.550	105,610	1,517.550	1,965,240	1,599.100	2,070,850
60. 4D1	0.000	0	58.980	58,685	782.600	778,705	841.580	837,390
61. 4D	0.000	0	7.000	5,110	611.840	446,645	618.840	451,755
62. Total	0.000	0	405.610	686,935	6,792.700	11,399,930	7,198.310	12,086,865
Grass:								
63. 1G1	0.000	0	9.000	9,540	63.100	66,885	72.100	76,425
64. 1G	0.000	0	12.000	11,280	123.000	115,620	135.000	126,900
65. 2G1	0.000	0	0.000	0	23.000	19,780	23.000	19,780
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	14.000	9,660	14.000	9,660
68. 3G	0.000	0	12.580	7,485	83.290	49,560	95.870	57,045
69. 4G1	0.000	0	6.000	3,390	78.300	44,240	84.300	47,630
70. 4G	0.000	0	0.000	0	71.000	36,210	71.000	36,210
71. Total	0.000	0	39.580	31,695	455.690	341,955	495.270	373,650
72. Waste	0.000	0	118.100	18,000	324.030	64,805	442.130	82,805
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	563.290	736,630	7,572.420	11,806,690	8,135.710	12,543,320

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 13

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.000	0	5.000	10,750	5.000	10,750
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	5.000	7,950	5.000	7,950
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	0.000	0	10.000	18,700	10.000	18,700
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	136.000	21,400	136.000	21,400
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	146.000	40,100	146.000	40,100

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 16

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	0.550	1,185	2.870	6,170	3.420	7,355
55. 1D	0.000	0	0.000	0	2.000	4,230	2.000	4,230
56. 2D1	0.000	0	0.000	0	19.750	39,205	19.750	39,205
57. 2D	0.000	0	0.000	0	3.000	4,770	3.000	4,770
58. 3D1	0.000	0	0.000	0	34.710	45,820	34.710	45,820
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.950	945	0.950	945
61. 4D	0.000	0	0.000	0	1.000	730	1.000	730
62. Total	0.000	0	0.550	1,185	64.280	101,870	64.830	103,055
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	0.000	0	0.000	0	0.000	0
72. Waste	0.000	0	0.000	0	6.560	1,310	6.560	1,310
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.550	1,185	70.840	103,180	71.390	104,365

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 26

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	7.500	18,190	16.500	40,015	24.000	58,205
46. 1A	0.000	0	18.500	43,755	4.500	10,645	23.000	54,400
47. 2A1	0.000	0	5.000	9,725	21.500	41,820	26.500	51,545
48. 2A	0.000	0	0.000	0	2.000	3,400	2.000	3,400
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	3.500	4,165	3.500	4,165
51. 4A1	0.000	0	25.500	23,970	12.000	11,280	37.500	35,250
52. 4A	0.000	0	17.500	14,875	24.000	20,400	41.500	35,275
53. Total	0.000	0	74.000	110,515	84.000	131,725	158.000	242,240
Dryland:								
54. 1D1	0.000	0	439.700	945,360	1,556.530	3,346,560	1,996.230	4,291,920
55. 1D	0.000	0	388.910	822,545	4,889.050	10,340,440	5,277.960	11,162,985
56. 2D1	0.000	0	400.760	795,520	2,095.460	4,159,580	2,496.220	4,955,100
57. 2D	0.000	0	175.990	279,825	1,827.390	2,905,560	2,003.380	3,185,385
58. 3D1	0.000	0	45.000	55,175	303.570	355,250	348.570	410,425
59. 3D	0.000	0	401.300	519,690	3,011.400	3,899,830	3,412.700	4,419,520
60. 4D1	0.000	0	481.670	479,275	6,351.690	6,320,055	6,833.360	6,799,330
61. 4D	0.000	0	546.760	399,150	3,846.620	2,808,070	4,393.380	3,207,220
62. Total	0.000	0	2,880.090	4,296,540	23,881.710	34,135,345	26,761.800	38,431,885
Grass:								
63. 1G1	0.000	0	8.000	8,480	151.500	160,590	159.500	169,070
64. 1G	0.000	0	66.170	62,200	494.350	464,695	560.520	526,895
65. 2G1	0.000	0	22.500	19,350	52.720	45,340	75.220	64,690
66. 2G	0.000	0	0.000	0	189.900	147,185	189.900	147,185
67. 3G1	0.000	0	15.000	10,350	37.000	25,530	52.000	35,880
68. 3G	0.000	0	71.980	42,830	269.040	160,085	341.020	202,915
69. 4G1	0.000	0	44.500	25,145	931.090	526,085	975.590	551,230
70. 4G	0.000	0	187.890	95,820	1,418.220	1,323,480	1,606.110	1,419,300
71. Total	0.000	0	416.040	264,175	3,543.820	2,852,990	3,959.860	3,117,165
72. Waste	0.000	0	239.280	47,860	2,916.060	583,225	3,155.340	631,085
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	3,609.410	4,719,090	30,425.590	37,703,285	34,035.000	42,422,375

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 31

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	0.000	0	0.000	0
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	0.000	0	0.000	0	0.000	0
Dryland:								
54. 1D1	0.000	0	51.000	109,650	41.000	88,150	92.000	197,800
55. 1D	0.000	0	67.910	143,630	206.630	437,025	274.540	580,655
56. 2D1	0.000	0	36.270	71,995	157.500	312,640	193.770	384,635
57. 2D	0.000	0	31.000	49,290	83.770	133,195	114.770	182,485
58. 3D1	0.000	0	0.000	0	123.080	162,465	123.080	162,465
59. 3D	0.000	0	31.700	41,050	49.990	64,735	81.690	105,785
60. 4D1	0.000	0	80.000	79,600	334.500	332,830	414.500	412,430
61. 4D	0.000	0	85.000	62,050	156.540	114,275	241.540	176,325
62. Total	0.000	0	382.880	557,265	1,153.010	1,645,315	1,535.890	2,202,580
Grass:								
63. 1G1	0.000	0	4.000	4,240	5.000	5,300	9.000	9,540
64. 1G	0.000	0	3.000	2,820	61.600	57,905	64.600	60,725
65. 2G1	0.000	0	1.000	860	1.000	860	2.000	1,720
66. 2G	0.000	0	0.000	0	30.000	23,250	30.000	23,250
67. 3G1	0.000	0	0.000	0	11.000	7,590	11.000	7,590
68. 3G	0.000	0	2.000	1,190	16.750	9,965	18.750	11,155
69. 4G1	0.000	0	3.000	1,695	116.270	65,690	119.270	67,385
70. 4G	0.000	0	14.000	7,140	216.040	110,185	230.040	117,325
71. Total	0.000	0	27.000	17,945	457.660	280,745	484.660	298,690
72. Waste	0.000	0	24.790	4,960	182.740	36,545	207.530	41,505
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		640.000		640.000	
75. Total	0.000	0	434.670	580,170	1,793.410	1,962,605	2,228.080	2,542,775

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	1,130.050	2,233,410	9,836.700	16,581,855	10,966.750	18,815,265
77.Dry Land	0.000	0	11,894.800	18,952,190	158,046.000	242,477,080	169,940.800	261,429,270
78.Grass	0.000	0	1,140.320	751,295	15,441.830	11,184,910	16,582.150	11,936,205
79.Waste	0.000	0	1,513.690	335,455	13,213.450	2,741,340	14,727.140	3,076,795
80.Other	0.000	0	3.000	600	1.500	300	4.500	900
81.Exempt	0.000	0	0.000	0	654.380	0	654.380	0
82.Total	0.000	0	15,681.860	22,272,950	196,539.480	272,985,485	212,221.340	295,258,435

2008 Agricultural Land Detail

County 89 - Washington

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	323.380	13.76%	784,195	18.86%	2,424.995
1A	268.600	11.43%	635,250	15.28%	2,365.040
2A1	506.640	21.56%	985,415	23.70%	1,945.000
2A	246.000	10.47%	418,200	10.06%	1,700.000
3A1	730.340	31.07%	1,066,300	25.65%	1,460.004
3A	52.320	2.23%	62,260	1.50%	1,189.984
4A1	185.000	7.87%	173,900	4.18%	940.000
4A	38.000	1.62%	32,300	0.78%	850.000
Irrigated Total	2,350.280	100.00%	4,157,820	100.00%	1,769.074

Dry:

1D1	3,758.860	6.37%	8,082,480	8.57%	2,150.247
1D	11,326.450	19.19%	23,957,220	25.41%	2,115.157
2D1	13,345.450	22.61%	26,493,855	28.11%	1,985.235
2D	2,944.620	4.99%	4,689,070	4.97%	1,592.419
3D1	7,214.330	12.23%	9,538,215	10.12%	1,322.120
3D	5,308.490	9.00%	6,894,760	7.31%	1,298.817
4D1	13,437.510	22.77%	13,385,160	14.20%	996.104
4D	1,676.850	2.84%	1,224,110	1.30%	730.005
Dry Total	59,012.560	100.00%	94,264,870	100.00%	1,597.369

Grass:

1G1	153.360	3.29%	162,565	4.63%	1,060.022
1G	1,099.050	23.56%	1,033,110	29.45%	940.002
2G1	284.480	6.10%	244,660	6.97%	860.025
2G	821.500	17.61%	646,465	18.43%	786.932
3G1	865.030	18.55%	607,265	17.31%	702.016
3G	372.370	7.98%	221,570	6.32%	595.026
4G1	861.470	18.47%	486,735	13.88%	565.005
4G	207.000	4.44%	105,570	3.01%	510.000
Grass Total	4,664.260	100.00%	3,507,940	100.00%	752.089

Irrigated Total	2,350.280	3.46%	4,157,820	4.06%	1,769.074
Dry Total	59,012.560	86.89%	94,264,870	92.14%	1,597.369
Grass Total	4,664.260	6.87%	3,507,940	3.43%	752.089
Waste	1,890.600	2.78%	376,070	0.37%	198.915
Other	0.000	0.00%	0	0.00%	0.000
Exempt	9.150	0.01%			
Market Area Total	67,917.700	100.00%	102,306,700	100.00%	1,506.333

As Related to the County as a Whole

Irrigated Total	2,350.280	21.43%	4,157,820	22.10%	
Dry Total	59,012.560	34.73%	94,264,870	36.06%	
Grass Total	4,664.260	28.13%	3,507,940	29.39%	
Waste	1,890.600	12.84%	376,070	12.22%	
Other	0.000	0.00%	0	0.00%	
Exempt	9.150	1.40%			
Market Area Total	67,917.700	32.00%	102,306,700	34.65%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	116.990	18.37%	283,705	24.23%	2,425.036
1A	47.500	7.46%	112,340	9.59%	2,365.052
2A1	205.000	32.19%	398,725	34.05%	1,945.000
2A	78.720	12.36%	133,825	11.43%	1,700.012
3A1	115.620	18.16%	168,805	14.42%	1,459.998
3A	24.000	3.77%	28,560	2.44%	1,190.000
4A1	36.000	5.65%	33,840	2.89%	940.000
4A	13.000	2.04%	11,050	0.94%	850.000
Irrigated Total	636.830	100.00%	1,170,850	100.00%	1,838.559

Dry:

1D1	1,204.520	8.18%	2,589,720	12.71%	2,150.001
1D	2,684.290	18.24%	5,677,285	27.85%	2,115.004
2D1	288.010	1.96%	571,700	2.80%	1,985.000
2D	1,750.660	11.89%	2,783,550	13.66%	1,590.000
3D1	44.500	0.30%	58,740	0.29%	1,320.000
3D	1,353.210	9.19%	1,752,415	8.60%	1,295.005
4D1	5,856.460	39.79%	5,827,245	28.59%	995.011
4D	1,537.500	10.45%	1,122,380	5.51%	730.003
Dry Total	14,719.150	100.00%	20,383,035	100.00%	1,384.797

Grass:

1G1	50.000	1.88%	53,000	3.16%	1,060.000
1G	418.340	15.74%	393,235	23.42%	939.989
2G1	7.000	0.26%	6,020	0.36%	860.000
2G	124.790	4.69%	96,715	5.76%	775.022
3G1	15.500	0.58%	10,695	0.64%	690.000
3G	142.000	5.34%	84,490	5.03%	595.000
4G1	1,185.570	44.60%	669,850	39.90%	565.002
4G	715.230	26.90%	364,765	21.73%	509.996
Grass Total	2,658.430	100.00%	1,678,770	100.00%	631.489

Irrigated Total	636.830	3.25%	1,170,850	4.97%	1,838.559
Dry Total	14,719.150	75.10%	20,383,035	86.55%	1,384.797
Grass Total	2,658.430	13.56%	1,678,770	7.13%	631.489
Waste	1,584.490	8.08%	316,905	1.35%	200.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	19,598.900	100.00%	23,549,560	100.00%	1,201.575

As Related to the County as a Whole

Irrigated Total	636.830	5.81%	1,170,850	6.22%	
Dry Total	14,719.150	8.66%	20,383,035	7.80%	
Grass Total	2,658.430	16.03%	1,678,770	14.06%	
Waste	1,584.490	10.76%	316,905	10.30%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	19,598.900	9.24%	23,549,560	7.98%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	295.900	5.73%	717,560	8.58%	2,425.008
1A	733.470	14.20%	1,734,665	20.74%	2,365.011
2A1	1,164.410	22.54%	2,264,790	27.08%	1,945.010
2A	17.000	0.33%	28,900	0.35%	1,700.000
3A1	2,835.520	54.89%	3,492,840	41.76%	1,231.816
3A	48.270	0.93%	57,440	0.69%	1,189.973
4A1	71.500	1.38%	67,210	0.80%	940.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	5,166.070	100.00%	8,363,405	100.00%	1,618.910

Dry:

1D1	656.430	5.61%	1,411,330	8.20%	2,150.008
1D	1,829.440	15.64%	3,869,265	22.47%	2,114.999
2D1	1,710.900	14.62%	3,396,145	19.72%	1,985.004
2D	448.440	3.83%	713,020	4.14%	1,590.000
3D1	6,555.650	56.04%	7,330,935	42.58%	1,118.262
3D	57.500	0.49%	74,465	0.43%	1,295.043
4D1	382.050	3.27%	380,140	2.21%	995.000
4D	58.260	0.50%	42,530	0.25%	730.003
Dry Total	11,698.670	100.00%	17,217,830	100.00%	1,471.776

Grass:

1G1	13.780	2.55%	14,610	3.86%	1,060.232
1G	31.150	5.77%	29,280	7.74%	939.967
2G1	132.270	24.52%	113,755	30.06%	860.021
2G	10.740	1.99%	8,325	2.20%	775.139
3G1	130.370	24.17%	88,145	23.30%	676.114
3G	49.100	9.10%	29,215	7.72%	595.010
4G1	133.000	24.66%	75,145	19.86%	565.000
4G	39.000	7.23%	19,890	5.26%	510.000
Grass Total	539.410	100.00%	378,365	100.00%	701.442

Irrigated Total	5,166.070	27.32%	8,363,405	31.85%	1,618.910
Dry Total	11,698.670	61.86%	17,217,830	65.58%	1,471.776
Grass Total	539.410	2.85%	378,365	1.44%	701.442
Waste	1,507.170	7.97%	297,060	1.13%	197.097
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	18,911.320	100.00%	26,256,660	100.00%	1,388.409

As Related to the County as a Whole

Irrigated Total	5,166.070	47.11%	8,363,405	44.45%	
Dry Total	11,698.670	6.88%	17,217,830	6.59%	
Grass Total	539.410	3.25%	378,365	3.17%	
Waste	1,507.170	10.23%	297,060	9.65%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	18,911.320	8.91%	26,256,660	8.89%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	27.000	7.25%	65,475	9.73%	2,425.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	154.520	41.48%	300,540	44.68%	1,944.990
2A	168.030	45.10%	285,650	42.46%	1,699.994
3A1	0.000	0.00%	0	0.00%	0.000
3A	1.000	0.27%	1,190	0.18%	1,190.000
4A1	13.000	3.49%	12,220	1.82%	940.000
4A	9.000	2.42%	7,650	1.14%	850.000
Irrigated Total	372.550	100.00%	672,725	100.00%	1,805.730

Dry:

1D1	444.680	21.52%	956,060	26.29%	2,149.995
1D	188.230	9.11%	398,115	10.95%	2,115.045
2D1	720.300	34.86%	1,429,825	39.32%	1,985.040
2D	191.420	9.26%	304,355	8.37%	1,589.985
3D1	66.750	3.23%	88,110	2.42%	1,320.000
3D	130.890	6.33%	169,505	4.66%	1,295.018
4D1	202.170	9.78%	201,160	5.53%	995.004
4D	121.960	5.90%	89,030	2.45%	729.993
Dry Total	2,066.400	100.00%	3,636,160	100.00%	1,759.659

Grass:

1G1	74.210	16.29%	78,665	24.66%	1,060.032
1G	14.280	3.13%	13,420	4.21%	939.775
2G1	63.780	14.00%	54,850	17.20%	859.987
2G	38.000	8.34%	29,450	9.23%	775.000
3G1	2.000	0.44%	1,380	0.43%	690.000
3G	27.000	5.93%	16,065	5.04%	595.000
4G1	84.360	18.52%	47,665	14.94%	565.018
4G	151.950	33.35%	77,490	24.29%	509.970
Grass Total	455.580	100.00%	318,985	100.00%	700.173

Irrigated Total	372.550	7.60%	672,725	13.58%	1,805.730
Dry Total	2,066.400	42.15%	3,636,160	73.41%	1,759.659
Grass Total	455.580	9.29%	318,985	6.44%	700.173
Waste	2,007.980	40.96%	325,150	6.56%	161.928
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	4,902.510	100.00%	4,953,020	100.00%	1,010.302

As Related to the County as a Whole

Irrigated Total	372.550	3.40%	672,725	3.58%	
Dry Total	2,066.400	1.22%	3,636,160	1.39%	
Grass Total	455.580	2.75%	318,985	2.67%	
Waste	2,007.980	13.63%	325,150	10.57%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	4,902.510	2.31%	4,953,020	1.68%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **5**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	339.860	39.66%	824,165	49.27%	2,425.013
1A	102.000	11.90%	241,235	14.42%	2,365.049
2A1	116.600	13.61%	226,785	13.56%	1,944.982
2A	80.850	9.43%	137,445	8.22%	1,700.000
3A1	17.460	2.04%	25,490	1.52%	1,459.908
3A	121.500	14.18%	144,585	8.64%	1,190.000
4A1	66.700	7.78%	62,700	3.75%	940.029
4A	12.000	1.40%	10,200	0.61%	850.000
Irrigated Total	856.970	100.00%	1,672,605	100.00%	1,951.766

Dry:

1D1	5,455.520	19.10%	11,729,355	25.91%	2,149.997
1D	5,063.500	17.72%	10,709,415	23.66%	2,115.022
2D1	3,729.770	13.06%	7,403,655	16.35%	1,985.016
2D	598.320	2.09%	951,335	2.10%	1,590.010
3D1	234.020	0.82%	308,905	0.68%	1,319.994
3D	5,402.250	18.91%	6,995,960	15.45%	1,295.008
4D1	4,784.100	16.75%	4,760,220	10.52%	995.008
4D	3,301.330	11.56%	2,409,955	5.32%	729.995
Dry Total	28,568.810	100.00%	45,268,800	100.00%	1,584.553

Grass:

1G1	254.850	27.37%	270,140	35.95%	1,059.996
1G	199.490	21.43%	187,520	24.96%	939.996
2G1	34.000	3.65%	29,240	3.89%	860.000
2G	40.300	4.33%	31,235	4.16%	775.062
3G1	19.850	2.13%	13,695	1.82%	689.924
3G	192.980	20.73%	114,825	15.28%	595.009
4G1	146.000	15.68%	82,490	10.98%	565.000
4G	43.500	4.67%	22,185	2.95%	510.000
Grass Total	930.970	100.00%	751,330	100.00%	807.039

Irrigated Total	856.970	2.76%	1,672,605	3.50%	1,951.766
Dry Total	28,568.810	92.13%	45,268,800	94.66%	1,584.553
Grass Total	930.970	3.00%	751,330	1.57%	807.039
Waste	650.890	2.10%	128,180	0.27%	196.930
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	31,007.640	100.00%	47,820,915	100.00%	1,542.230

As Related to the County as a Whole

Irrigated Total	856.970	7.81%	1,672,605	8.89%	
Dry Total	28,568.810	16.81%	45,268,800	17.32%	
Grass Total	930.970	5.61%	751,330	6.29%	
Waste	650.890	4.42%	128,180	4.17%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	31,007.640	14.61%	47,820,915	16.20%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **6**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3.000	13.64%	7,275	15.30%	2,425.000
1A	12.000	54.55%	28,380	59.68%	2,365.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	7.000	31.82%	11,900	25.02%	1,700.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	22.000	100.00%	47,555	100.00%	2,161.590

Dry:

1D1	424.280	5.98%	933,915	9.21%	2,201.176
1D	1,281.580	18.07%	2,759,310	27.20%	2,153.053
2D1	530.080	7.47%	1,052,250	10.37%	1,985.077
2D	479.830	6.77%	762,920	7.52%	1,589.979
3D1	118.530	1.67%	268,465	2.65%	2,264.954
3D	905.810	12.77%	1,220,510	12.03%	1,347.423
4D1	1,838.510	25.92%	1,842,090	18.16%	1,001.947
4D	1,513.720	21.34%	1,304,485	12.86%	861.774
Dry Total	7,092.340	100.00%	10,143,945	100.00%	1,430.267

Grass:

1G1	35.720	2.57%	37,865	4.26%	1,060.050
1G	196.280	14.12%	184,505	20.76%	940.009
2G1	39.850	2.87%	34,270	3.86%	859.974
2G	95.090	6.84%	73,695	8.29%	775.002
3G1	20.000	1.44%	13,800	1.55%	690.000
3G	119.250	8.58%	70,960	7.98%	595.052
4G1	417.990	30.07%	236,160	26.57%	564.989
4G	465.810	33.51%	237,575	26.73%	510.025
Grass Total	1,389.990	100.00%	888,830	100.00%	639.450

Irrigated Total	22.000	0.21%	47,555	0.41%	2,161.590
Dry Total	7,092.340	69.07%	10,143,945	86.89%	1,430.267
Grass Total	1,389.990	13.54%	888,830	7.61%	639.450
Waste	1,761.140	17.15%	594,130	5.09%	337.355
Other	3.000	0.03%	600	0.01%	200.000
Exempt	5.230	0.05%			
Market Area Total	10,268.470	100.00%	11,675,060	100.00%	1,136.981

As Related to the County as a Whole

Irrigated Total	22.000	0.20%	47,555	0.25%	
Dry Total	7,092.340	4.17%	10,143,945	3.88%	
Grass Total	1,389.990	8.38%	888,830	7.45%	
Waste	1,761.140	11.96%	594,130	19.31%	
Other	3.000	66.67%	600	66.67%	
Exempt	5.230	0.80%			
Market Area Total	10,268.470	4.84%	11,675,060	3.95%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	134.500	11.65%	326,165	15.59%	2,425.018
1A	120.000	10.39%	283,800	13.56%	2,365.000
2A1	343.650	29.76%	668,400	31.95%	1,945.002
2A	5.000	0.43%	8,500	0.41%	1,700.000
3A1	551.590	47.77%	805,320	38.49%	1,459.997
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,154.740	100.00%	2,092,185	100.00%	1,811.823

Dry:

1D1	626.610	13.61%	1,347,220	16.73%	2,150.013
1D	690.500	14.99%	1,460,390	18.13%	2,114.974
2D1	1,517.550	32.95%	3,007,275	37.34%	1,981.664
2D	263.360	5.72%	418,745	5.20%	1,590.009
3D1	1,096.300	23.80%	1,417,605	17.60%	1,293.081
3D	3.000	0.07%	3,885	0.05%	1,295.000
4D1	376.130	8.17%	374,250	4.65%	995.001
4D	32.280	0.70%	23,565	0.29%	730.018
Dry Total	4,605.730	100.00%	8,052,935	100.00%	1,748.460

Grass:

1G1	2.000	1.38%	2,120	2.02%	1,060.000
1G	29.340	20.19%	27,580	26.30%	940.013
2G1	17.000	11.70%	14,620	13.94%	860.000
2G	21.500	14.79%	16,665	15.89%	775.116
3G1	12.000	8.26%	8,280	7.90%	690.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	58.500	40.25%	33,055	31.52%	565.042
4G	5.000	3.44%	2,550	2.43%	510.000
Grass Total	145.340	100.00%	104,870	100.00%	721.549

Irrigated Total	1,154.740	17.47%	2,092,185	20.16%	1,811.823
Dry Total	4,605.730	69.69%	8,052,935	77.61%	1,748.460
Grass Total	145.340	2.20%	104,870	1.01%	721.549
Waste	703.290	10.64%	126,405	1.22%	179.733
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	6,609.100	100.00%	10,376,395	100.00%	1,570.016

As Related to the County as a Whole

Irrigated Total	1,154.740	10.53%	2,092,185	11.12%	
Dry Total	4,605.730	2.71%	8,052,935	3.08%	
Grass Total	145.340	0.88%	104,870	0.88%	
Waste	703.290	4.78%	126,405	4.11%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	6,609.100	3.11%	10,376,395	3.51%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **8**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	170.370	9.64%	366,295	14.82%	2,149.997
1D	288.590	16.34%	610,370	24.69%	2,115.007
2D1	144.410	8.18%	286,655	11.60%	1,985.007
2D	140.500	7.95%	223,395	9.04%	1,590.000
3D1	67.000	3.79%	88,120	3.56%	1,315.223
3D	93.090	5.27%	120,550	4.88%	1,294.983
4D1	555.360	31.44%	552,580	22.35%	994.994
4D	307.130	17.39%	224,215	9.07%	730.032
Dry Total	1,766.450	100.00%	2,472,180	100.00%	1,399.518

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	30.000	14.03%	28,200	21.49%	940.000
2G1	3.800	1.78%	3,270	2.49%	860.526
2G	15.000	7.02%	11,625	8.86%	775.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	2.000	0.94%	1,190	0.91%	595.000
4G1	69.440	32.48%	39,235	29.90%	565.020
4G	93.550	43.76%	47,715	36.36%	510.048
Grass Total	213.790	100.00%	131,235	100.00%	613.850

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,766.450	80.18%	2,472,180	93.36%	1,399.518
Grass Total	213.790	9.70%	131,235	4.96%	613.850
Waste	222.790	10.11%	44,560	1.68%	200.008
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,203.030	100.00%	2,647,975	100.00%	1,201.969

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,766.450	1.04%	2,472,180	0.95%	
Grass Total	213.790	1.29%	131,235	1.10%	
Waste	222.790	1.51%	44,560	1.45%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,203.030	1.04%	2,647,975	0.90%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **9**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1.000	0.40%	2,425	0.61%	2,425.000
1A	19.000	7.62%	44,935	11.35%	2,365.000
2A1	84.000	33.69%	163,380	41.27%	1,945.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	125.000	50.14%	164,300	41.50%	1,314.400
3A	7.000	2.81%	8,330	2.10%	1,190.000
4A1	13.310	5.34%	12,510	3.16%	939.894
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	249.310	100.00%	395,880	100.00%	1,587.902

Dry:

1D1	394.310	17.96%	847,770	26.06%	2,150.008
1D	244.490	11.14%	517,095	15.89%	2,114.994
2D1	192.000	8.75%	381,120	11.71%	1,985.000
2D	2.750	0.13%	4,375	0.13%	1,590.909
3D1	1,259.310	57.37%	1,401,575	43.08%	1,112.970
3D	0.000	0.00%	0	0.00%	0.000
4D1	101.280	4.61%	100,770	3.10%	994.964
4D	1.000	0.05%	730	0.02%	730.000
Dry Total	2,195.140	100.00%	3,253,435	100.00%	1,482.108

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	6.380	36.71%	5,485	41.95%	859.717
2G	0.000	0.00%	0	0.00%	0.000
3G1	11.000	63.29%	7,590	58.05%	690.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	17.380	100.00%	13,075	100.00%	752.301

Irrigated Total	249.310	9.57%	395,880	10.73%	1,587.902
Dry Total	2,195.140	84.26%	3,253,435	88.14%	1,482.108
Grass Total	17.380	0.67%	13,075	0.35%	752.301
Waste	141.940	5.45%	28,385	0.77%	199.978
Other	1.500	0.06%	300	0.01%	200.000
Exempt	0.000	0.00%			
Market Area Total	2,605.270	100.00%	3,691,075	100.00%	1,416.772

As Related to the County as a Whole

Irrigated Total	249.310	2.27%	395,880	2.10%	
Dry Total	2,195.140	1.29%	3,253,435	1.24%	
Grass Total	17.380	0.10%	13,075	0.11%	
Waste	141.940	0.96%	28,385	0.92%	
Other	1.500	33.33%	300	33.33%	
Exempt	0.000	0.00%			
Market Area Total	2,605.270	1.23%	3,691,075	1.25%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **10**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	181.020	7.78%	389,195	11.22%	2,150.011
1D	410.120	17.64%	867,400	25.00%	2,114.990
2D1	415.080	17.85%	823,940	23.75%	1,985.014
2D	188.200	8.09%	299,240	8.63%	1,590.010
3D1	306.670	13.19%	322,845	9.31%	1,052.743
3D	106.740	4.59%	138,230	3.98%	1,295.015
4D1	393.520	16.92%	391,560	11.29%	995.019
4D	324.060	13.94%	236,550	6.82%	729.957
Dry Total	2,325.410	100.00%	3,468,960	100.00%	1,491.762

Grass:

1G1	5.000	0.89%	5,300	1.61%	1,060.000
1G	56.500	10.08%	53,110	16.10%	940.000
2G1	1.000	0.18%	860	0.26%	860.000
2G	5.000	0.89%	3,875	1.17%	775.000
3G1	2.000	0.36%	1,380	0.42%	690.000
3G	44.000	7.85%	26,180	7.94%	595.000
4G1	200.470	35.75%	113,275	34.34%	565.047
4G	246.760	44.01%	125,845	38.16%	509.989
Grass Total	560.730	100.00%	329,825	100.00%	588.206

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	2,325.410	74.26%	3,468,960	90.15%	1,491.762
Grass Total	560.730	17.91%	329,825	8.57%	588.206
Waste	245.260	7.83%	49,050	1.27%	199.991
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	3,131.400	100.00%	3,847,835	100.00%	1,228.790

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	2,325.410	1.37%	3,468,960	1.33%	
Grass Total	560.730	3.38%	329,825	2.76%	
Waste	245.260	1.67%	49,050	1.59%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	3,131.400	1.48%	3,847,835	1.30%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.000	1.57%	10,750	2.54%	2,150.000
1D	33.250	10.41%	70,325	16.58%	2,115.037
2D1	15.000	4.70%	29,775	7.02%	1,985.000
2D	74.100	23.21%	117,820	27.79%	1,590.013
3D1	5.020	1.57%	6,625	1.56%	1,319.721
3D	56.620	17.73%	73,325	17.29%	1,295.037
4D1	76.520	23.96%	76,140	17.96%	995.033
4D	53.800	16.85%	39,275	9.26%	730.018
Dry Total	319.310	100.00%	424,035	100.00%	1,327.972

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	11.700	17.60%	11,000	25.30%	940.170
2G1	0.000	0.00%	0	0.00%	0.000
2G	13.780	20.73%	10,680	24.57%	775.036
3G1	0.000	0.00%	0	0.00%	0.000
3G	2.000	3.01%	1,190	2.74%	595.000
4G1	13.000	19.55%	7,345	16.89%	565.000
4G	26.000	39.11%	13,260	30.50%	510.000
Grass Total	66.480	100.00%	43,475	100.00%	653.956

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	319.310	70.99%	424,035	88.28%	1,327.972
Grass Total	66.480	14.78%	43,475	9.05%	653.956
Waste	64.030	14.23%	12,795	2.66%	199.828
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	449.820	100.00%	480,305	100.00%	1,067.771

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	319.310	0.19%	424,035	0.16%	
Grass Total	66.480	0.40%	43,475	0.36%	
Waste	64.030	0.43%	12,795	0.42%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	449.820	0.21%	480,305	0.16%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **12**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	1,642.410	22.82%	3,531,130	29.21%	2,149.968
1D	1,973.050	27.41%	4,173,040	34.53%	2,115.019
2D1	489.330	6.80%	971,340	8.04%	1,985.040
2D	24.000	0.33%	38,160	0.32%	1,590.000
3D1	10.000	0.14%	13,200	0.11%	1,320.000
3D	1,599.100	22.21%	2,070,850	17.13%	1,295.009
4D1	841.580	11.69%	837,390	6.93%	995.021
4D	618.840	8.60%	451,755	3.74%	730.002
Dry Total	7,198.310	100.00%	12,086,865	100.00%	1,679.125

Grass:

1G1	72.100	14.56%	76,425	20.45%	1,059.986
1G	135.000	27.26%	126,900	33.96%	940.000
2G1	23.000	4.64%	19,780	5.29%	860.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	14.000	2.83%	9,660	2.59%	690.000
3G	95.870	19.36%	57,045	15.27%	595.024
4G1	84.300	17.02%	47,630	12.75%	565.005
4G	71.000	14.34%	36,210	9.69%	510.000
Grass Total	495.270	100.00%	373,650	100.00%	754.436

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	7,198.310	88.48%	12,086,865	96.36%	1,679.125
Grass Total	495.270	6.09%	373,650	2.98%	754.436
Waste	442.130	5.43%	82,805	0.66%	187.286
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	8,135.710	100.00%	12,543,320	100.00%	1,541.760

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	7,198.310	4.24%	12,086,865	4.62%	
Grass Total	495.270	2.99%	373,650	3.13%	
Waste	442.130	3.00%	82,805	2.69%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	8,135.710	3.83%	12,543,320	4.25%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **13**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	5.000	50.00%	10,750	57.49%	2,150.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	5.000	50.00%	7,950	42.51%	1,590.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	10.000	100.00%	18,700	100.00%	1,870.000

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	10.000	6.85%	18,700	46.63%	1,870.000
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	136.000	93.15%	21,400	53.37%	157.352
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	146.000	100.00%	40,100	100.00%	274.657

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	10.000	0.01%	18,700	0.01%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	136.000	0.92%	21,400	0.70%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	146.000	0.07%	40,100	0.01%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **16**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	3.420	5.28%	7,355	7.14%	2,150.584
1D	2.000	3.08%	4,230	4.10%	2,115.000
2D1	19.750	30.46%	39,205	38.04%	1,985.063
2D	3.000	4.63%	4,770	4.63%	1,590.000
3D1	34.710	53.54%	45,820	44.46%	1,320.080
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.950	1.47%	945	0.92%	994.736
4D	1.000	1.54%	730	0.71%	730.000
Dry Total	64.830	100.00%	103,055	100.00%	1,589.619

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	0.000	0.00%	0	0.00%	0.000

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	64.830	90.81%	103,055	98.74%	1,589.619
Grass Total	0.000	0.00%	0	0.00%	0.000
Waste	6.560	9.19%	1,310	1.26%	199.695
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	71.390	100.00%	104,365	100.00%	1,461.899

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	64.830	0.04%	103,055	0.04%	
Grass Total	0.000	0.00%	0	0.00%	
Waste	6.560	0.04%	1,310	0.04%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	71.390	0.03%	104,365	0.04%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **26**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	24.000	15.19%	58,205	24.03%	2,425.208
1A	23.000	14.56%	54,400	22.46%	2,365.217
2A1	26.500	16.77%	51,545	21.28%	1,945.094
2A	2.000	1.27%	3,400	1.40%	1,700.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	3.500	2.22%	4,165	1.72%	1,190.000
4A1	37.500	23.73%	35,250	14.55%	940.000
4A	41.500	26.27%	35,275	14.56%	850.000
Irrigated Total	158.000	100.00%	242,240	100.00%	1,533.164

Dry:

1D1	1,996.230	7.46%	4,291,920	11.17%	2,150.012
1D	5,277.960	19.72%	11,162,985	29.05%	2,115.018
2D1	2,496.220	9.33%	4,955,100	12.89%	1,985.041
2D	2,003.380	7.49%	3,185,385	8.29%	1,590.005
3D1	348.570	1.30%	410,425	1.07%	1,177.453
3D	3,412.700	12.75%	4,419,520	11.50%	1,295.021
4D1	6,833.360	25.53%	6,799,330	17.69%	995.020
4D	4,393.380	16.42%	3,207,220	8.35%	730.011
Dry Total	26,761.800	100.00%	38,431,885	100.00%	1,436.072

Grass:

1G1	159.500	4.03%	169,070	5.42%	1,060.000
1G	560.520	14.16%	526,895	16.90%	940.011
2G1	75.220	1.90%	64,690	2.08%	860.010
2G	189.900	4.80%	147,185	4.72%	775.065
3G1	52.000	1.31%	35,880	1.15%	690.000
3G	341.020	8.61%	202,915	6.51%	595.023
4G1	975.590	24.64%	551,230	17.68%	565.022
4G	1,606.110	40.56%	1,419,300	45.53%	883.687
Grass Total	3,959.860	100.00%	3,117,165	100.00%	787.190

Irrigated Total	158.000	0.46%	242,240	0.57%	1,533.164
Dry Total	26,761.800	78.63%	38,431,885	90.59%	1,436.072
Grass Total	3,959.860	11.63%	3,117,165	7.35%	787.190
Waste	3,155.340	9.27%	631,085	1.49%	200.005
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	34,035.000	100.00%	42,422,375	100.00%	1,246.433

As Related to the County as a Whole

Irrigated Total	158.000	1.44%	242,240	1.29%	
Dry Total	26,761.800	15.75%	38,431,885	14.70%	
Grass Total	3,959.860	23.88%	3,117,165	26.12%	
Waste	3,155.340	21.43%	631,085	20.51%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	34,035.000	16.04%	42,422,375	14.37%	

2008 Agricultural Land Detail

County 89 - Washington

Market Area: **31**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	0.000	0.00%	0	0.00%	0.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	0.000	0.00%	0	0.00%	0.000

Dry:

1D1	92.000	5.99%	197,800	8.98%	2,150.000
1D	274.540	17.87%	580,655	26.36%	2,115.010
2D1	193.770	12.62%	384,635	17.46%	1,985.008
2D	114.770	7.47%	182,485	8.29%	1,590.006
3D1	123.080	8.01%	162,465	7.38%	1,319.995
3D	81.690	5.32%	105,785	4.80%	1,294.956
4D1	414.500	26.99%	412,430	18.72%	995.006
4D	241.540	15.73%	176,325	8.01%	730.003
Dry Total	1,535.890	100.00%	2,202,580	100.00%	1,434.074

Grass:

1G1	9.000	1.86%	9,540	3.19%	1,060.000
1G	64.600	13.33%	60,725	20.33%	940.015
2G1	2.000	0.41%	1,720	0.58%	860.000
2G	30.000	6.19%	23,250	7.78%	775.000
3G1	11.000	2.27%	7,590	2.54%	690.000
3G	18.750	3.87%	11,155	3.73%	594.933
4G1	119.270	24.61%	67,385	22.56%	564.978
4G	230.040	47.46%	117,325	39.28%	510.020
Grass Total	484.660	100.00%	298,690	100.00%	616.287

Irrigated Total	0.000	0.00%	0	0.00%	0.000
Dry Total	1,535.890	68.93%	2,202,580	86.62%	1,434.074
Grass Total	484.660	21.75%	298,690	11.75%	616.287
Waste	207.530	9.31%	41,505	1.63%	199.995
Other	0.000	0.00%	0	0.00%	0.000
Exempt	640.000	28.72%			
Market Area Total	2,228.080	100.00%	2,542,775	100.00%	1,141.240

As Related to the County as a Whole

Irrigated Total	0.000	0.00%	0	0.00%	
Dry Total	1,535.890	0.90%	2,202,580	0.84%	
Grass Total	484.660	2.92%	298,690	2.50%	
Waste	207.530	1.41%	41,505	1.35%	
Other	0.000	0.00%	0	0.00%	
Exempt	640.000	97.80%			
Market Area Total	2,228.080	1.05%	2,542,775	0.86%	

2008 Agricultural Land Detail

County 89 - Washington

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	1,130.050	2,233,410	9,836.700	16,581,855
Dry	0.000	0	11,894.800	18,952,190	158,046.000	242,477,080
Grass	0.000	0	1,140.320	751,295	15,441.830	11,184,910
Waste	0.000	0	1,513.690	335,455	13,213.450	2,741,340
Other	0.000	0	3.000	600	1.500	300
Exempt	0.000	0	0.000	0	654.380	0
Total	0.000	0	15,681.860	22,272,950	196,539.480	272,985,485

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	10,966.750	18,815,265	10,966.750	5.17%	18,815,265	6.37%	1,715.664
Dry	169,940.800	261,429,270	169,940.800	80.08%	261,429,270	88.54%	1,538.354
Grass	16,582.150	11,936,205	16,582.150	7.81%	11,936,205	4.04%	719.822
Waste	14,727.140	3,076,795	14,727.140	6.94%	3,076,795	1.04%	208.920
Other	4.500	900	4.500	0.00%	900	0.00%	200.000
Exempt	654.380	0	654.380	0.31%	0	0.00%	0.000
Total	212,221.340	295,258,435	212,221.340	100.00%	295,258,435	100.00%	1,391.275

* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the
2007 Certificate of Taxes Levied (CTL)**

89 Washington

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	846,513,860	875,801,148	29,287,288	3.46	14,681,245	1.73
2. Recreational	1,250,810	1,281,595	30,785	2.46	33,355	-0.21
3. Ag-Homesite Land, Ag-Res Dwellings	231,877,810	237,035,175	5,157,365	2.22	*-----	2.22
4. Total Residential (sum lines 1-3)	1,079,642,480	1,114,117,918	34,475,438	3.19	14,714,600	1.83
5. Commercial	117,969,450	121,286,280	3,316,830	2.81	928,990	2.02
6. Industrial	118,895,855	142,413,490	23,517,635	19.78	19,592,990	3.3
7. Ag-Farmsite Land, Outbuildings	47,552,530	49,687,035	2,134,505	4.49	5,352,291	-6.77
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	284,417,835	313,386,805	28,968,970	10.19	20,521,980	2.97
10. Total Non-Agland Real Property	1,364,060,315	1,427,507,588	63,447,273	4.65	40,588,871	1.68
11. Irrigated	16,586,570	18,815,265	2,228,695	13.44		
12. Dryland	231,221,630	261,429,270	30,207,640	13.06		
13. Grassland	10,582,490	11,936,205	1,353,715	12.79		
14. Wasteland	2,346,600	3,076,795	730,195	31.12		
15. Other Agland	2,865	2,865	-1,965	-68.59		
16. Total Agricultural Land	260,740,155	295,258,435	34,518,280	13.24		
17. Total Value of All Real Property (Locally Assessed)	1,624,800,470	1,722,766,023	97,965,553	6.03	40,588,871	3.53

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

**2007 PLAN OF ASSESSMENT
FOR
WASHINGTON COUTNY
ASSESSMENT YEARS 2008, 2009, AND 2010
Date: June 13, 2007**

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

DISCLAIMER:

This Plan of Assessment was developed to meet the requirements of Nebraska Laws 2005, LB 263, Section 9. The reader should note that at the time this document is being prepared, the 2007 numbers are not available for State assessed personal property and State assessed real estate. In addition, homestead exemption applications are still being received, special valuation applications are being accepted and determinations on 775P exemptions are not finalized by the Department of Property Assessment and Taxation. Finally, the protest process is ongoing and the sales file is incomplete for 2008.

For the reasons stated above, it is difficult on June 15th, to describe and determine all the assessment actions necessary to achieve the levels of value required by law, and the resources necessary to complete those actions.

Thank you to the reader for your time and understanding.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value which is defined by law as "the marked value of real property in the ordinary course of trade." Nebraska Revised Statute 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land:
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344.

Reference, Nebraska Revised Statute 77-201 (R. S. Supplement 2004).

RECORD MAINTENANCE:

MAPPING

Washington County's cadastral maps were completed in 1989. They are currently being maintained in the County Surveyor's Office for the Assessor's Office. All parcel splits, new subdivisions and ownership changes are kept up to date by the Assessor's Staff and Surveyor's Staff.

OWNERSHIP

Real estate transfer statements are received from the County Clerk on an ongoing basis. Ownership transfers are made on the property record cards and in our CAMA system along with the sale information.

Assessor's Office has ownership of the cadastral maps.

REPORT GENERATION

Nebraska State Statutes require the production of many reports. In Washington County, report generation is the responsibility of the Deputy Assessor with final approval of all data by the County Assessor. The following reports are required by statute and completed each year:

- Abstract - Real Estate
- Abstract - Personal Property
- Certification of Values
- School District Taxable Value Report
- Certificate of Taxes Levied

From time to time, corrections to the tax list are required. If appropriate, the Assessor's Office presents the correction book to the County Board for approval. Once approved, the online computer correction is completed by the Assessor's Office, the property record card is updated and the information is forwarded to the Treasurer's Office via TerraScan. TerraScan is Washington County's CAMA system.

ADMINISTER HOMESTEAD EXEMPTION:

The Assessment Specialist and the Assessor work with the administration of the homestead exemption worksheets, documentation, mailing of all forms, finding the median average of the county totals and updating of documents and computer records to reflect exemption values and taxes.

For the year of 2006 (payable in 2007) we had a total of 528 applicants and a value exempted of \$43,632,180 with a tax loss of \$843,912. The average median value for 2007 is not available at this time.

ADMINISTER PERSONAL PROPERTY:

The Assessment Specialist works with the County Assessor in the administration of personal property. New business is obtained through following up on local and county building permits and discovery.

The County Assessor requested that all personal property filers provide us with their federal depreciation worksheet as part of the updating process.

The 2007 value of centrally assessed and the final determination of 775P personal property is not available at this time.

The abstract totals for the year 2007 (payable in 2008) consisted of 691 commercial schedules with a value of \$55,758,719. The totals for agricultural schedules consisted of 481 with a value of \$15,600,319 and a combined total of \$71,359,038.

ADMINISTER SPECIAL VALUATION:

The Assessor's Office administers the filing of all special valuation applications for Washington County. This includes assisting the taxpayer in the completion of the application, verifying the information on the form and checking the zoning of the property for approval.

All corrections to the tax rolls for homestead exemption, personal property and special valuation are reviewed and approved by the County Assessor and the County Board in accordance with State rules and guidelines.

GENERATE TAX ROLL:

The Assessor's Office also generates tax rolls for the real estate personal property, railroads and public services. Homestead exemption credits are also included on parcels approved for exemption on the tax rolls. The tax rolls are generated by the Assessor's office and the collection of the taxes are the responsibility of the County Treasurer.

RESPONSIBILITIES OF APPRAISAL:

VALUE ALL REAL PROPERTY

The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team. This is the team that identifies the value of real property for Washington County.

DEVELOP PLAN OF REVIEW

This core team also develops a yearly plan as to what needs to be reviewed, audited and updated for the upcoming year. In Washington County, the plan of review includes a physical inspection every three to five years. This will include a spot check of measurements for accuracy, re-assessment of quality and condition scores, and the addition or subtraction of any physical improvements.

In 2007, the land in all suburban urban and rural areas were reviewed and equalized.

In 2006, new Marshall and Swift costing tables were loaded on our CAMA system with appropriate adjustments to the depreciation schedules. In addition, unimproved rural sites were reviewed, improved procedures for developers discounts have been implemented, and adjustments to rural market areas that more accurately reflect the current market value.

ESTABLISH PROCEDURE FOR PICKUP WORK

The requirement for pickup work is determined weekly. The Assessor's Office acquires building permits from planning and zoning, and the city and villages on an ongoing basis. The researching of building permits and market areas with current sales and discovery are used to identify potential pickup work. If the project is incomplete at the time of inspection, the property will be revisited on a date that is as close to December 31st as possible. The project will be assigned a partial value for the amount of construction completed based off of the inspection completed closest to January 1st as possible. The value will be based off our own physical measurements, and not off the contractor's plans of specifications.

Pick up work is completed by the Commercial Appraiser, Residential Property Appraiser, and the Deputy Assessor with the approval of the County Assessor. A filing system by legal description is comprised of a property record card with a permanent picture, complete site and improvement information.

REVIEW SALES

The Assessor's Office reviews all sales that occur in Washington County. Residential lot sales are reviewed by an Assessment Specialist. Residential improved and agriculture improved and unimproved sales are being completed by another Assessment Specialist. Commercial sales are reviewed by the Commercial Appraiser with final review being performed by the County Assessor and Deputy Assessor.

All sales are audited and reviewed by the Assessor. Updates to all values are performed on an annual basis. The Assessor with the assistance of the Residential Appraiser, Commercial Appraiser and the Deputy Assessor are the core team who value all real property for Washington County.

PERSONNEL COUNT:

Position: Assessor/Deputy Assessor (2)

Position Description:

The Assessor administrates all the assessment duties as required by Nebraska State Statutes. He/she is responsible for completing many reports during the year within the statutory deadlines. The Assessor also works with the County Board of Supervisors as well as other elected officials. The Assessor also has to supervise the assessment and appraisal staff.

Continuing Education Requirements:

The Assessor/Deputy is required to obtain 60 hours of continuing education every 4 years. The Assessor/Deputy also attends other workshops and meetings to further his/her knowledge of the assessment field. The Assessor is currently a member of the Northeast Nebraska Assessor Association. The Deputy Assessor is a member of the Nebraska GIS conference and attends many workshops pertaining to GIS.

Position: Assessment Specialist (3)

Position Description:

The Assessment Specialist has his/her areas of "expertise" in the various activities of the assessment field, such as personal property, homestead exemption, real estate transfers (521's), and special valuations. All Assessment Specialists are able to assist in all areas of each activity, but every member has his or her own area for which they are responsible.

Continuing Education Requirements:

The Assessment Specialist position at this time does not have a continuing education requirement. The current position holders have voluntarily taken classes such as Residential Data Collection, Marshall & Swift, TerraScan user education, as well as IAAO classes. Two of the current position holders have attained Assessor Certification. One position holder is currently a member of the Nebraska GIS conference and attends many workshops pertaining to GIS.

Position: Appraiser (2 plus 1part time)

Position Description:

Establish property value on an annual basis, coordinate the re-evaluation process, compile the necessary data needed to support value, track recent sales, supervise job tasks of appraisal assistants, and complete the appraisal assistant evaluation process.

Continuing Education Requirements:

The Appraiser position at this time does not have a continuing education requirement. Current position holders have voluntarily taken several classes in mass appraisal, geographical information systems TerraScan user education.

One is a licensed appraiser and the other two have attained Assessor Certification.

BUDGETING:

The proposed budget was streamlined for 2005-2006. The major change is that the reappraisal and assessor budgets have been combined into one budget. It is our position that the new format allows for easier tracking of line items and reduces the effort required.

Budget Worksheet 2007-2008

605-00	County Assessor		
1-0100	Official's Salary	\$	50,018.00
1-0201	Deputy's Salary	\$	40,027.00
1-0305	Regular Time Salaries	\$	140,841.00
1-0405	Part Time Salaries	\$	41,916.00
1-0505	Overtime	\$	<u>8,138.00</u>
	Personnel Services Total	\$	280,940.00
2-0100	Postal Services	\$	7,822.00
2-1701	Meals	\$	819.00
2-1702	Lodging	\$	2,186.00
2-1704	Mileage Allowance	\$	2,733.00
2-1801	Dues Subscriptions Registration	\$	1,095.00
2-2000	Printing & Publishing	\$	1,770.00
2-3910	Assessor School	\$	<u>3,279.00</u>
	Operating Expenses Total	\$	19,704.00

3-0100	Office Supplies	\$	6,638.00
3-0128	Supplies – Data Processing	\$	2,186.00
3-0211	Tires & Car Expenses	\$	3,937.00
	Supplies and Materials Total	\$	12,761.00
5-0315	Data Processing Equipment	\$	1,221.00
5-0500	Office Equipment	\$	995.00
5-1309	Data Processing Software	\$	<u>766.00</u>
	Capital Outlay Total	\$	2,982.00
	Total Expenditures	\$	316,387.00

HISTORY:

Washington County is currently using TerraScan for all computer functions. The appraisal is being calculated by using the current Marshall & Swift package and TerraScan.

WHAT HAS BEEN DONE IN CAMA

All residential, commercial, agricultural and personal property are entered into TerraScan, our current CAMA computer system. Washington County has the ability to digitize photo's in this system with a digital camera.

PROCESS TO THIS POINT

With TerraScan, Washington County has the capability of electronic pricing, generating reports, calculating personal property depreciation and performing many general tasks of the County Assessor's Office.

At this time, Washington County is entering pictures and sketches into their CAMA system. Washington County's CAMA or TerraScan is located in Lincoln, Nebraska.

Sales are loaded in the system. They are also recorded in a hard copy sales book along with pictures and the current history of the property. The 521's are kept in binders and archived for future reference. All documents are in good condition and order in accordance with the book and page number.

PICTURES AND SKETCHES

Pictures and sketches are kept in the parcel record card at this time.

COMPARABLE SELECTION NEEDS WORK

Washington County has a hard copy sales book that includes pictures and sales sheet for all recent sales that have taken place in the county.

The county has an ongoing plan to keep the parcels updated to current through a review process of sales, building permits, discovery and drive by reviews.

RE-LISTED TOWNS

Old records are presumed to be accurate and complete.

WHAT WE NEED TO COMPLETE

June of 2005 Marshall and Swift costing tables are currently loaded on the CAMA system with appropriate adjustments to the depreciation schedules. For 2008, additional adjustments will be made as required.

TOTAL RE-LISTING AND DATA ENTRY

The parcel cards are reviewed and edited on a yearly basis with any corrections being made to the card.

The three year plan is reviewed on a yearly basis with the overall decisions based on current budget constraints.

The Assessor's Office, with the help of their consultant and the County Surveyor's Office, has developed a parcel grid for the new Geographic Information System that mirrors the hard copy cadastral maps. In addition the parcel identifier numbers have been loaded. Other information is being developed for future GIS implementation.

PARCEL COUNT:

The following numbers are based off the 2007 abstract. Please be aware that additional changes have occurred since the abstract. These numbers do not include centrally assessed and the final determinations for 775P by the department of Property Assessment and Taxation.

List the number of residential parcels and value. The number of parcels is 7,515 with a value of \$850,202,650.

List the number of commercial parcels and value. The number of parcels is 665 with a value of \$119,126,935.

List the number of industrial parcels and value. The number of parcels is 44 with a value of \$118,895,855.

List the number of agricultural parcels and value. The total number of agricultural parcels is 4,011 including agriculture land value, agricultural (home & building) sites and improvements \$538,642,805. The total number of home site unimproved rural land, home site improved rural land, and home site improvements – is 1413 with a value of \$231,068,680.

The total number of parcels with greenbelt special value is 3,946. The greenbelt value is \$258,870,045 with a recapture value of \$509,965,090.

The number of recreational parcels is 53 with a value of \$1,250,810.

List the number of personal property parcels and value for 2007. Personal property parcel total for commercial is 691 with a total value of \$55,758,719. The parcel total for agriculture is 481 with a total value of \$15,600,319.

List the number of homestead exemption applications and value. The information for the year of 2007 is not available at this time. Total number of exempt parcels for 2006 (payable in 2007) was 528 and a value exempted of \$43,632,180 with a tax loss of 843,912.

CADASTRAL MAPS:

Washington County's cadastral maps are in hard copy form. The rural areas have aerial photos, flown in 1988, along with mylars of the soil surveys. The urban and suburban areas only have area and ownership lines. A Geographic Information System is currently being implemented in Washington County.

MAINTAINED BY ASSESSMENT

Washington County's cadastral maps are maintained by the County Surveyor's Office.

IN GOOD CONDITION

The cadastral maps are updated as required and are in good condition.

PROPERTY RECORD CARD:

The property record cards are a combination of hard copy, including a picture, along with a computer generated cost estimate and value summary sheet.

MAINTAINED BY ASSESSMENT

The property record cards are updated as needed. When a property is reviewed a new picture is taken, and a walk around or drive by inspection is completed. The information is then updated on the property record card and the CAMA system.

IN GOOD CONDITION

The property record cards are updated on a regular basis and are in good condition. All property record cards were updated with sales, transfers and building permit information. Computer data entry was completed at the same time.

REAL ESTATE TRANSFERS (521's):

WHAT ARE THEY

The 521's are in hard copy form with an attachment containing the document filed with the County Clerk's Office. The 521's document the legal description, the successor or "grantor" and the purchaser or the grantee's name and address. In addition, the sale price, and type of sale are listed.

MAINTAINED BY ASSESSMENT

The 521's are in binders in the Assessor's Office for archival purposes.

IN GOOD CONDITION

The 521's are in hard copy form, bound by deed book and page number. They are kept in current status for referral use and archived in the vault for future reference.

PROCEDURE MANUAL:

The Assessor's Office is documenting individual procedures for inclusion in a procedural manual.

Three members of the staff studied for assessor certification, tested and became State certified. With continuing education classes, job sharing and workshop participation, the Assessor's Office has become more diversified in areas of expertise.

GENERALLY DESCRIBE EACH PROCESS IN THE OFFICE

Office functions have been previously addressed in this document. Each area has been instructed in specific office functions. Specific functions with help notes are available from TerraScan. In addition, compliance with Nebraska State Statutes and Regulations is a priority. Changes in the office have increased the areas of expertise within the Assessor's Office.

LEAVES ROOM FOR INDIVIDUAL APPROACHES

The Assessor's Office is sharing in ideas, work flow analysis and planning. This has allowed the office to implement additional training functions for each employee, to streamline the office, and to increase workflow.

BASED ON REGULATIONS AND IAAO GUIDELINES

The Assessor establishes the guidelines for this assessment function. The Assessor and the Appraisal Team are working closely on function guidelines and the processing of the values. Also, the Appraiser establishes guidelines for appraisal functions. The Staff Appraiser is assessor certified currently training another Assessment Specialist to assist with outside reviews and updating of hard copy cards. Both work closely with the Assessor in this process. The Staff Appraiser reviews existing farm sites, rural subdivisions and residential properties. Properties lying within the review area are also visually reviewed and updates are made to the property record card for any recent improvements or depreciable items noted.

The Deputy Assessor working closely with the commercial appraiser on appraisal techniques, software programs and reviewing lots, rural home sites and rural subdivisions.

ASSESSMENT FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

Assessor

Deputy Assessor

Assist county assessor

Commercial Appraiser

Responsible to report to county assessor concerning commercial prop.

Residential Appraisers (2)

Responsible to report to county assessor concerning residential prop.

Assessment Specialist #1

Personal property, homestead and permissive exemptions.

Assessment Specialist #2

Residential lot sales, 521's and misc. Duties as needed.

Assessment Specialist #3

Agricultural, residential improvements & commercial sales 521's and green belt applications.

Procedures are established by the Assessor, State Statutes, and Regulations.

APPRAISAL FUNCTIONS:

SPECIFIC DUTIES ASSIGNED TO INDIVIDUALS

The Appraiser reviews residential improvements. The value for assessment purposes is determined by the Residential Appraiser with assistance from the Assessor.

Agricultural improvements, both old and new are reviewed by the residential appraiser. The assessed values are determined by the Residential Appraiser with assistance from the Assessor.

Residential urban, suburban, and rural sites are reviewed and assessed values are determined by the Assessor and the Residential Appraiser.

Commercial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Industrial land and improvements, both old and new are reviewed by the Commercial Appraiser. The assessed values are determined by the Commercial Appraiser.

Procedures are established by State Regulations and appraiser field work monitored by the Appraiser. All residential field work is completed and monitored by the Residential Appraiser. Due to job sharing one of the Assessment Specialists is assisting the Residential Appraiser.

All commercial field work is completed and monitored by the Commercial Appraiser.

All industrial field work is completed and monitored by the Commercial Appraiser.

All agricultural improvement field work is completed and monitored by the Residential Appraiser. Due to job sharing, one of the Assessment Specialists is assisting the Residential Appraiser. All agricultural unimproved field work is completed by the Assessor and staff.

SALES ANALYZED BY THE APPRAISER

All 521's are reviewed for completion and accuracy

Residential sales are reviewed by the appraiser. This review includes a drive-by inspection along with a new picture.

Commercial and industrial sales are reviewed by the Commercial Appraiser. A drive by review, card update and new picture of property are part of this review.

ANNUAL ADJUSTMENTS TO CLASSES AND SUBCLASSES

Annual adjustments to classes and subclasses are based on statistical analysis of sales by market area or subclass. Annual adjustments are accomplished with the assistance of statistical information that is provided by the State and sales information. These adjustments are applied by area.

CLASS OR SUBCLASS

Every three to five years the new updated Marshall & Swift cost estimates are loaded on our CAMA system with new depreciation numbers being established for the individual properties. The most recent update was in June of 2006.

Land values are adjusted, based on sales of similar properties, to reflect market values. Land values are increasing at a very fast rate and have to be reviewed and may need to be adjusted on a yearly bases.

PROPERTY REVIEW:

Detailed review of all property is scheduled every three to five years

RE-MEASURE RESIDENTIAL

Residential properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

COMMERCIAL

Commercial properties are normally inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are reviewed and re-measured.

AGRICULTURAL

Agricultural properties are inspected every three to five years, if any changes are noted or if any contrary information appears, the properties are reviewed and re-measured.

INTERIOR AND EXTERIOR INSPECTION

Interior inspections are done on all new construction and for all property protests prior to meeting with the County Board of Equalization. Exterior inspections are done with each sale and during any pickup work on a related property located within the same area.

RESIDENTIAL

Residential properties/exterior are inspected on an ongoing basis. If any changes are noted or if the Assessor's information appears suspect the properties are reviewed and re-measured. Interior inspections are more difficult in Washington County since the majority of homeowners are working. Interior inspections are usually required by the County Board of Equalization as part of the protest process prior to any decision being formed by the Board.

COMMERCIAL

Commercial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

INDUSTRIAL

Industrial properties are inspected every three to five years. If any changes are noted or if contrary information appears, the properties are inspected on the exterior and interior.

AGRICULTURAL

Agricultural properties are inspected every three to five years. If any changes are noted or if any contrary information appears, the properties are inspected on the exterior.

DEPRECIATION ANALYSIS BASED ON RCN AND SALES:

RESIDENTIAL

All residential sales are entered into TerraScan, Washington County's CAMA data base system. The system generates a printout that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

COMMERCIAL

All commercial sales are entered into a data base that generates a report that indicates overall depreciation based on current RCN, along with a sale price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

INDUSTRIAL

There are very few sales of industrial property. The depreciation used for industrial property in Washington County is usually observed condition along with age and life.

AGRICULTURAL

All agricultural sales are entered into TerraScan. The system generates a report that indicates a current RCN along with a sales price per sq. ft. The depreciation indicated by the sales is applied back to similar properties.

SALES REVIEW:

DONE ON MONTHLY BASIS

The sale review is conducted by the Assessment Specialist. The County Assessor ensures the review of 521's.

INTERVIEW BUYER WHERE POSSIBLE

All sellers receive a form pertaining to the sale. This form is to be filled out and mailed back to the Assessor. The County has found that this is the most efficient way to complete the process. A sketch is then added to the electronic file. All pictures and sketches are retained on hard copy.

The sales book is maintained by the Assessment Specialists with counter copies available to the public.

DISCUSSION OF RESIDENTIAL PROPERTY:

HOW MUCH IS COMPLETE IN THE CAMA SYSTEM

All parcels in Washington County are in the TerraScan system. At this time the Assessor's Office is in the process of loading pictures and sketches in the CAMA system.

Hard copy files contain a picture and sketch of each parcel. It is estimated that it will be 3 to 5 years before all the pictures and sketches will be loaded into the computer database.

ESTIMATED DATE OF COMPLETION

2008

Initiate a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Blair will be the most likely choice for 2008 re-listing. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fourth year of a five-year plan to load all sketches on-line.

2009

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Arlington and Ft. Calhoun will be the most likely choice for 2009. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

The fifth and final year of a five-year plan to load all sketches on-line.

2010

Continue with a six-year plan to perform a physical review and re-listing of all residential properties in Washington County. Residential properties that are not re-valued should be adjusted by percentage, if required, to reflect appreciation of value.

DISCUSSION OF COMMERCIAL AND INDUSTRIAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All commercial property information is stored in the Marshall & Swift cost estimator. This is an appraisal data base that includes the land size along with the property characteristics.

ESTIMATED DATE OF COMPLETION

The county has initiated a 3 to 5 year cycle of re-valuing the commercial and industrial property in Washington County. The re-valuing was initiated in the small towns. The Commercial Appraiser reviews sales files to determine which subclasses require attention.

DISCUSSION OF AGRICULTURAL PROPERTY:

HOW MUCH IS COMPLETED IN THE CAMA SYSTEM

All land parcels including improvements are located in the TerraScan system. The photo's, sketches and cadastral mapping are not located on TerraScan, however, they are located on hard copy for archival purposes.

LAND

All agricultural land in Washington County is valued four times. A market value is established based off of best use. A recapture value is established based on 100% of market value. A special use value is established based on uninfluenced agriculture use. Finally, an assessed value is established based on 75% of the special use value.

The Assessor reviews these values, as required.

IMPROVEMETS

All agricultural improvements in Washington County are valued with the Marshall & Swift cost manual. The acre of ground under the house was re-valued in 2006 for all of the rural areas.

ESTIMATED DATE OF COMPLETION

The houses and out buildings are scheduled for re-valuation over a four-year period.

CONCLUSION:

DISCUSS PROPOSED END RESULT

Washington County has a good system to document growth, building permits, new buildings and commercial property sales. A system is in place for tracking personal property and new business in the county. Any furthering of a GIS system, total re-listing or additional education will need to be approved through the county board due to budgeting.

ADVANTAGES OF GOOD RECORDS

Good records maintain our information in an archival condition that exemplifies the respect and integrity of the data for the Assessor's Office, Washington County and State.

ANNUAL RE-VALUE

The decision of the annual re-value is done by the Assessor and the Appraisal Team.

LESS STICKER SHOCK

Washington County will always have sticker shock in varying degrees as due to the appreciated values of ag land, residential property and home sites. This sticker shock is not only in Washington County but also surrounding counties.

July 22, 2007

Nebraska Department of Property Assessment & Taxation
Attn: Jerome P. Tooker – Field Liaison
1033 “O” Street
Suite 600
Lincoln, Nebraska 68508

Re: The Washington County 2007 Plan of Assessment

Dear Mr. Tooker,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

As you are aware, the timing of the plan of assessment and the number of years changed.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

July 23, 2007

Washington County Board of Equalization
Attn: Harlo Wilcox – Chairman
1555 Colfax Street
Blair, Nebraska 68008

Re: The Washington County 2007 Plan of Assessment

Dear Mr. Wilcox and the Board of Equalization,

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Please contact me if you have questions or if more is required.

Sincerely,

Steven Mencke
Washington County Assessor
1555 Colfax Street
Blair, Nebraska 68008
(402)426-6800

2008 Assessment Survey for Washington County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	2
3.	Other full-time employees
	2
4.	Other part-time employees
	2 One part-time employee is a certified general appraiser
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	306,276
7.	Part of the budget that is dedicated to the computer system
	Computer fund and GIS fund is a shared budget between several county offices. And not a budget item in the assessors budget.
8.	Adopted budget, or granted budget if different from above
	306,276
9.	Amount of the total budget set aside for appraisal work
	The appraisal funds are included in the assessors overall budget.
10.	Amount of the total budget set aside for education/workshops
	3,279
11.	Appraisal/Reappraisal budget, if not part of the total budget
	These funds are maintained as part of the total budget.

12.	Other miscellaneous funds
	These funds are also maintained as part of the total budget.
13.	Total budget
	306,276
a.	Was any of last year's budget not used:
	0 A minimal amount

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes Cadastral maps were printed in 1989
4.	Who maintains the Cadastral Maps?
	Assessor's office staff and this paper cadastral map is the official record for the county. Updates are maintained between the assessors and the surveyor's offices in a cooperative manner.
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Assessor's office staff also there is cooperation with the surveyor's office. Applied Data is the GIS Vender.
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Arlington, Blair *, Fort Calhoun , Herman, Kennard Washington
4.	When was zoning implemented?
	1970 but there have been updates to the original plan. An updated comprehensive plan was implemented in June of 2005.

D. Contracted Services

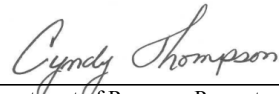
1.	Appraisal Services
	Bill Kaiser is a contract appraiser for the commercial and industrial class of properties.
2.	Other services
	Terra Scan is contracted for support for the administrative and appraisal software maintenance. Applied Data Consultants has been contracted for help with the GIS programming and maintenance.

Certification

This is to certify that the 2008 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Wasington County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5180.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts